



Customs Tariff Amendment (No.3) Order 2014

His Excellency Tom Marsters

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 15th day of October 2014

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1) and 18(1)(a) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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Schedule 1

The Tariff

Chapter 22

Beverages, spirits and vinegar

Order

- 1 **Title**
This order is the Customs Tariff Amendment (No.3) Order 2014.
- 2 **Commencement**
This order is deemed to have come into force on 1 July 2014.
- 3 **Principal Act amended**
This order amends Schedule 1 of the Customs Tariff Act 2012 (**the Tariff**).
- 4 **Part 1 of the Tariff amended (Chapter 22)**
The Tariff is amended by deleting chapter 22 and substituting the chapter in the attached Schedule.

5 Part 2 of the Tariff amended (Concessions)

Part 2 (Concessions) of the Tariff is amended by inserting the following concession item after the item relating to reference number 89:

Reference Number	Description	Normal Tariff
90	Goods imported for use in the manufacture of excisable goods in a manufacturing area licensed under the Customs Revenue and Border Protection Act 2012	Free

Explanatory notes—

This concession applies to goods that are to be used in the manufacture of goods subject to excise duty as specified in:

- (i) Part 1, Chapter 99 of the Tariff; and
- (ii) By Order in Executive Council.

This concession only applies if the importer of the goods is the licensee of a manufacturing area licensed under section 15 of the Customs Revenue and Border Protection Act 2012. The Comptroller may require the importer to account for goods that are subject to this concession at any time and by any means. Failure to account for the goods to the satisfaction of the Comptroller will result in duty being re-assessed on the imported goods.

Schedule 1 The Tariff

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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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	ltr	. . In metal containers	Free	Free
2201.10.09	ltr	. . Other	Free	Free
2201.90		– Other:		
2201.90.01	ltr	. . In metal containers	Free	Free
2201.90.09	ltr	. . Other	Free	Free
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 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:		
		– – In metal containers		
2202.10.02	kg	. . . Flavoured	<i>per kg of sugar</i> \$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.10.03	kg	. . . Other	<i>per kg of sugar</i> \$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
		– – Other		
2202.10.15	kg	. . . Flavoured	<i>per kg of sugar</i> \$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
Waters, including mineral waters, etc. -continued					
– Waters, including mineral ... containing added sugar, etc. -continued					
–– Other					
2202.10.19	kg	. . . Other	<i>per kg of sugar</i>	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90		– Other:			
2202.90.01	kg	. . In metal containers	<i>per kg of sugar</i>	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90.09	kg	. . Other	<i>per kg of sugar</i>	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
22.03					
2203.00		Beer made from malt:			
– Containing not more than 1.15 % vol.					
2203.00.02	l al	. . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.03	l al	. . Other	<i>per l al</i>	\$29.00	\$29.00
– Containing more than 1.15 % vol., but not more than 2.5 % vol.					
2203.00.12	l al	. . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.13	l al	. . Other	<i>per l al</i>	\$29.00	\$29.00
– Containing more than 2.5 % vol., but not more than 4.35 % vol.					
2203.00.22	l al	. . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.23	l al	. . Other	<i>per l al</i>	\$29.00	\$29.00
– Containing more than 4.35 % vol., but not more than 5 % vol.					
2203.00.31	l al	. . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.32	l al	. . Other	<i>per l al</i>	\$29.00	\$29.00
– Containing more than 5 % vol.					
2203.00.39	l al	. . Cans	<i>per l al</i>	\$29.00	\$29.00
2203.00.40	l al	. . Other	<i>per l al</i>	\$29.00	\$29.00
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:			
204.10		– Sparkling wine:			
–– Champagne					
204.10.01	l al	. . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
204.10.04	l al	. . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
–– Other:					
204.10		––– For further manufacture in a licensed manufacturing area;			
. . . . White					
204.10.13	l al	. . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
204.10.14	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. . . . Red					
204.10.16	l al	. . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
204.10.17	l al	. . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
Wine of fresh grapes, including fortified wines, etc. -continued					
- Sparkling wine:					
-- Other:					
--- Other					
. Red					
2204.10.19	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.10.20	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. White					
2204.10.27	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.10.28	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
2204.21		-- In containers holding 2 litres or less			
--- For further manufacture in a licensed manufacturing area					
. White:					
. In containers of a capacity of not more than 750 ml					
2204.21.02	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.03	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. In other containers					
2204.21.05	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.06	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. Red:					
. In containers of a capacity of not more than 750 ml					
2204.21.08	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.09	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. In other containers					
2204.21.11	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.12	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. Other:					
. Sherry:					
. In containers of a capacity of not more than 750 ml					
2204.21.14	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.15	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. In other containers					
2204.21.17	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.18	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. Port:					
. In containers of a capacity of not more than 750 ml					
2204.21.20	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.21	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. In other containers					
2204.21.23	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.24	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. Other kinds:					
. In containers of a capacity of not more than 750 ml					
2204.21.26	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.27	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
. In other containers					
2204.21.29	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.30	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:			
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		– – In containers holding 2 litres or less			
		– – – Other:			
		– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
		. . . . . Sherry:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.32	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.33	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . In other containers			
2204.21.34	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.35	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Port:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.36	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.37	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . In other containers			
2204.21.38	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.39	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Other kinds:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.40	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.41	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . In other containers			
2204.21.42	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.43	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		– – – – Other			
		. . . . . White:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.44	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.45	l al	. . . . . Containing more than 14% vol.,	<i>per l al</i>	\$29.00	\$29.00
		. . . . . In other containers			
2204.21.47	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.48	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		. . . . . Red:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.50	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.51	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		. . . . . In other containers			
2204.21.53	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.54	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.29		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Containing not more than 14 % vol.:			
2204.29.02	l al	. . . . . White	<i>per l al</i>	\$29.00	\$29.00
2204.29.03	l al	. . . . . Red	<i>per l al</i>	\$29.00	\$29.00
		. . . . . Other:			
2204.29.04	l al	. . . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.29.05	l al	. . . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.29.06	l al	. . . . . Other kinds	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines, grape must other than that of heading 20.09:			
		– Other wine; grape must with fermentation, prevented or arrested by the addition of alcohol:			
		– – Other -continued			
		– – – Other:			
		. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
		. . . . . Sherry			
2204.29.13	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.29.14	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Port			
2204.29.15	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.29.16	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Other kinds			
2204.29.17	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.29.18	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Other			
		. . . . . White			
2204.29.19	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.29.20	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		. . . . . Red			
2204.29.22	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.29.23	l al	. . . . . Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.30		– Other grape must			
2204.30.01	l al	. . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.30.02	l al	. . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
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			
		– – – For further manufacture in a licensed manufacturing area			
		– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.01	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.02	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		– – – – Other:			
2205.10.03	l al	. . . . . Containing not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.04	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.05	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol	<i>per l al</i>	\$29.00	\$29.00
		– – – – Other:			
		– – – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.12	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.13	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
2205.10.19	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – – – Other:			
		– – – – – For further manufacture in a licensed manufacturing area			
		. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.21	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.22	l al	. . . . . Containing more than 23%vol	<i>per l al</i>	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
<p>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: etc.</p> <p>– In containers holding 2 litres or less, etc. - <i>continued</i></p> <p>– – Other:</p> <p>– – – For further manufacture in a licensed manufacturing area</p> <p>. . . . Other:</p>					
2205.10.23	l al	. . . . . Containing not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.24	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.25	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.26	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.27	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
<p>– – – Other:</p> <p>. Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit</p>					
2205.10.33	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.34	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
2205.10.38	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
<p>2205.90</p> <p>– Other:</p> <p>– – Vermouth:</p> <p>– – – For further manufacture in a licensed manufacturing area</p> <p>. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit</p>					
2205.90.00	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.01	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
<p>. . . . Other:</p>					
2205.90.02	l al	. . . . . Containing not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.03	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.04	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.05	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.06	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
<p>– – – Other:</p> <p>. Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit</p>					
2205.90.12	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.13	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
2205.90.19	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
<p>– – Other:</p> <p>– – – For further manufacture in a licensed manufacturing area</p> <p>. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit</p>					
2205.90.21	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.22	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
<p>. . . . Other:</p>					
2205.90.23	l al	. . . . . Containing not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.24	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.25	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.26	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.29	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		--- Other:		
		. . . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit		
2205.90.33	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i> \$29.00	\$29.00
2205.90.35	l al	. . . . . Containing more than 23%vol.	<i>per l al</i> \$42.65	\$42.65
2205.90.38	l al	. . . . . Other	<i>per l al</i> \$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
2206.00		– Fruit wine and vegetable wine:			
		– – Containing not more than 14 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Kiwifruit wine:			
2206.00.02	l al	. . . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.03	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2206.00.04	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – Other			
		. . . . Kiwifruit wine:			
2206.00.08	l al	. . . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.09	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2206.00.10	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Containing more than 14 % vol., but not more than 23 % vol.			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Kiwifruit wine			
2206.00.12	l al	. . . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.13	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2206.00.14	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2206.00.15	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – Other			
		. . . . Kiwifruit wine			
2206.00.16	l al	. . . . . Sparkling	<i>per l al</i>	\$42.65	\$42.65
2206.00.17	l al	. . . . . Other	<i>per l al</i>	\$42.65	\$42.65
2206.00.18	l al	. . . . . Other	<i>per l al</i>	\$42.65	\$42.65
		– Other:			
		– – Containing not more than 1.15 % vol.			
2206.00.31	l al	. . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.32	l al	. . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:			
		. . . For further manufacture in a licensed manufacturing area			
2206.00.33	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.34	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		. . . Other			
2206.00.37	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.38	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Containing more than 2.5 % vol., but not more than 6 % vol.:			
		. . . For further manufacture in a licensed manufacturing area			
2206.00.43	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.44	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		. . . Other			
2206.00.47	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.48	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Other fermented beverages, (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
		– Other:			
		– – Containing more than 6 % vol., but not more than 9% vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.53	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.54	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – Other			
2206.00.57	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.58	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Containing more than 9 % vol., but not more than 14 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.62	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.63	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – Other			
2206.00.68	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.69	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Containing more than 14 % vol., but not more than 23 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.71	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.72	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – – Other			
2206.00.78	l al	. . . . Sparkling	<i>per l al</i>	\$29.00	\$29.00
2206.00.79	l al	. . . . Other	<i>per l al</i>	\$29.00	\$29.00
		– – Other:			
2206.00.81	l al	– – – For further manufacture in a licensed manufacturing area	<i>per l al</i>	\$42.65	\$42.65
2206.00.89	l al	– – – Other	<i>per l al</i>	\$42.65	\$42.65
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	l al	. . . For manufacture in a licensed manufacturing area	<i>per l al</i>	\$51.23	\$51.23
2207.10.19	l al	. . . Other	<i>per l al</i>	\$51.23	\$51.23
		– – Other kinds:			
2207.10.21	l al	. . . For manufacture in a licensed manufacturing area	<i>per l al</i>	\$51.23	\$51.23
2207.10.29	l al	. . . Other	<i>per l al</i>	\$51.23	\$51.23
2207.20		– Ethyl alcohol and other spirits, denatured, of any strength:			
2207.20.01	ltr	– – Ethyl alcohol, denatured in accordance with a formula approved by the Comptroller of the Cook Islands Customs Service	<i>per ltr</i>	\$51.23	\$51.23
2207.20.02	ltr	– – – Ethyl alcohol including methylated spirits that has not been further blended with diesel, biodiesel, or other substances for use as fuel for engines.	<i>per ltr</i>	Free	Free
		– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzolor approved petroleum products in such proportions as may be approved by the Comptroller of the Cook Islands Customs Service and under such conditions as the Comptroller of the Cook Islands Customs Service may approve:			

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
2207.20.12	ltr	. . . For manufacture in a licensed manufacturing area	<i>per ltr</i>	\$51.23	\$51.23
		. . . Other:			
2207.20.18	ltr	. . . Aviation spirit	<i>per ltr</i>	\$51.23	\$51.23
		. . . Other:			
2207.20.23	lms	. . . Further blended with motor spirit and that can be used as a fuel for engines	<i>per lms</i>	\$51.23	\$51.23
		. . . Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines			
2207.20.27	ltr	. . . Further blended with automotive diesel	<i>per ltr</i>	\$51.23	\$51.23
2207.20.28	ltr	. . . Further blended with marine diesel	<i>per ltr</i>	\$51.23	\$51.23
2207.20.29	ltr	. . . Further blended with biodiesel	<i>per ltr</i>	\$51.23	\$51.23

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:			
		– Ethyl alcohol and other spirits, etc. <i>-continued</i>			
		– – Ethyl alcohol, denatured, etc. <i>-continued</i>			
		. . . Other:			
		. . . . Other:			
		. . . . . Further blended with diesel, etc. <i>-continued</i>			
2207.20.30	ltr	. . . . . Further blended with other substances	<i>per ltr</i>	\$51.23	\$51.23
2207.20.32	ltr	. . . . . Other	<i>per ltr</i>	\$51.23	\$51.23
		– – Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:			
2207.20.33	l al	. . . For manufacture in a licensed manufacturing area	<i>per l al</i>	\$51.23	\$51.23
		. . . Other:			
2207.20.35	l ms	. . . . Blended with motor spirit	<i>per l ms</i>	\$51.23	\$51.23
		. . . . . Other			
2207.20.36	ltr	. . . . . Blended with automotive diesel	<i>per ltr</i>	\$51.23	\$51.23
2207.20.37	ltr	. . . . . Blended with marine diesel	<i>per ltr</i>	\$51.23	\$51.23
2207.20.38	ltr	. . . . . Blended with biodiesel	<i>per ltr</i>	\$51.23	\$51.23
2207.20.39	ltr	. . . . . Blended with other substances	<i>per ltr</i>	\$51.23	\$51.23
		– – Other kinds:			
2207.20.41	l al	. . . For manufacture in a licensed manufacturing area	<i>per l al</i>	\$51.23	\$51.23
2207.20.49	l al	. . . Other	<i>per l al</i>	\$51.23	\$51.23
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:			
		. . . . For further manufacture in a licensed manufacturing area			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.01	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.02	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.03	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Other			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.04	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.05	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.06	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		– – – Other:			
		. . . . For further manufacture in a licensed manufacturing area			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.07	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.08	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.09	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . . Other			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.10	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.11	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.12	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		– – – Other			
2208.20.19	l al	– – – For further manufacture in a licensed manufacturing area	<i>per l al</i>	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. -continued			
		- Vodka, -continued			
		-- Other, -continued			
		--- For further manufacture in a licensed manufacturing area			
		. . . . Other:			
2208.60.93	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.60.94	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
		--- Other			
		. . . . Not exceeding 57 % vol.:			
2208.60.95	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.60.96	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . Other:			
2208.60.97	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.60.99	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.70		- Liqueurs and cordials:			
2208.70.10	l al	-- For further manufacture in a licensed manufacturing area	<i>per l al</i>	\$29.00	\$29.00
		-- Other:			
2208.70.20	l al	--- Containing not more than 1.15 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.30	l al	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.40	l al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.50	l al	--- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.60	l al	--- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.70.71	l al	--- Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
		--- Other			
2208.70.80	l al	. . . . Containing more than 23% vol., but not more than 57% vol.	<i>per l al</i>	\$42.65	\$42.65
2208.70.89	l al	. . . . Other	<i>per l al</i>	\$42.65	\$42.65
2208.90		-- Other:			
		--- Bitters:			
2208.90.02	l al	--- For further manufacture in a licensed manufacturing area	<i>per l al</i>	\$29.00	\$29.00
		--- Other:	<i>per l al</i>		
2208.90.06	l al	. . . . Containing not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.08	l al	. . . . Other	<i>per l al</i>	\$42.65	\$42.65
		-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:			
		--- For further manufacture in a licensed manufacturing area			
		. . . . In bottles			
2208.90.42	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.43	l al	. . . . . Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.44	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . Otherwise packed			
2208.90.45	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.46	l al	. . . . . Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.47	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
		. . . . In bottles			
2208.90.48	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.49	l al	. . . . . Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.50	l al	. . . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		. . . . Otherwise packed			
2208.90.51	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.52	l al Containing more than 14% vol., but not more than 23% vol.	<i>per l al</i>	\$29.00	\$29.00
2208.90.53	l al Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
2208.90.89	l al	. . . . . Other <i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		. . . . Not exceeding 57 % vol.:		
2208.20.21	l al	. . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65
2208.20.22	l al	. . . . In other containers	<i>per l al</i>	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. -continued			
		- Spirits obtained by distilling grape wine, etc. -continued			
		-- Other -continued			
		--- For further manufacture, etc. -continued			
		. . . . Other:			
2208.20.23	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.20.24	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
		--- Other			
		. . . . Not exceeding 57 % vol.:			
2208.20.29	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.20.30	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . Other:			
2208.20.31	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.20.39	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.30		- Whiskies:			
		-- The strength of which can be ascertained by OIML hydrometer:			
		--- For further manufacture in a licensed manufacturing area			
		. . . . In containers of a capacity of less than 180 litres:			
2208.30.01	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.30.02	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.30.03	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
		. . . . In containers of a capacity of less than 180 litres:			
2208.30.04	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.30.05	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.30.06	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		-- Other:			
		--- For further manufacture in a licensed manufacturing area			
		. . . . Not exceeding 57 % vol.:			
2208.30.11	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.30.12	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . Other:			
2208.30.13	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.30.14	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
		--- Other			
		. . . . Not exceeding 57 % vol.:			
2208.30.19	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.30.20	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		. . . . Other:			
2208.30.21	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.30.29	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.40		- Rum and other spirits obtained by distilling fermented sugar cane products:			
		-- The strength of which can be ascertained by OIML hydrometer			
		--- For further manufacture in a licensed manufacturing area			
		. . . . In containers of a capacity of less than 180 litres:			
2208.40.01	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.40.02	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.40.03	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
		. . . . In containers of a capacity of less than 180 litres:			
2208.40.04	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
2208.40.05	1 al	. . . . . Otherwise packed	<i>per l al</i> \$42.65	\$42.65
2208.40.06	1 al	. . . . . In other containers	<i>per l al</i> \$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
Undenatured ethyl alcohol of an alcoholic strength etc. -continued					
– Rum and other spirits obtained by distilling fermented, etc. -continued					
– – Other:					
– – – For further manufacture in a licensed manufacturing area					
. Not exceeding 57 % vol.:					
2208.40.13	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.40.14	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
. Other:					
2208.40.15	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.40.16	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
– – – Other					
. Not exceeding 57 % vol.:					
2208.40.19	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.40.20	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
. Other:					
2208.40.21	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.40.29	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.50		– Gin and Geneva:			
– – The strength of which can be ascertained by OIML hydrometer					
– – – For further manufacture in a licensed manufacturing area					
2208.50.02	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.50.03	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
– – – Other					
2208.50.04	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.50.05	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
– – Other:					
– – – For further manufacture in a licensed manufacturing area					
. Not exceeding 57 % vol.:					
2208.50.11	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.50.12	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
. Other:					
2208.50.13	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.50.14	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
– – – Other					
. Not exceeding 57 % vol.:					
2208.50.19	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.50.20	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65
. Other:					
2208.50.21	l al	. . . . . In containers of a capacity of less than 180 litres	<i>per l al</i>	\$51.23	\$51.23
2208.50.29	l al	. . . . . In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.60		– Vodka			
– – The strength of which can be ascertained by OIML hydrometer:					
– – – For further manufacture in a licensed manufacturing area					
2208.60.11	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.60.12	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
– – – Other					
2208.60.19	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.60.20	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
– – Other:					
– – – For further manufacture in a licensed manufacturing area					
. Not exceeding 57 % vol.:					
2208.60.91	l al	. . . . . Containers of a capacity of less than 180 litres	<i>per l al</i>	\$42.65	\$42.65
2208.60.92	l al	. . . . . In other containers	<i>per l al</i>	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
Undenatured ethyl alcohol of an alcoholic strength etc. -continued					
- Other -continued					
-- Other:					
2208.90.54	l al	---- For further manufacture in a licensed manufacturing area	<i>per l al</i>	\$29.00	\$29.00
---- Other:					
----- Containing not more than 1.15 % vol.					
. Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:					
2208.90.55	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.56	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.57	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.58	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.59	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.60	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00
2208.90.61	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
----- Containing more than 1.15 % vol., but not more than 2.5 % vol.					
. Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:					
2208.90.62	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.63	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.64	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.65	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.66	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.67	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00
2208.90.68	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
----- Containing more than 2.5 % vol., but not more than 6% vol.					
. Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:					
2208.90.69	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.70	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.71	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.72	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.73	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.74	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00
2208.90.75	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
----- Containing more than 6 % vol., but not more than 9% vol.					
. Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:					
2208.90.76	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.77	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.78	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.79	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.80	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.81	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00
2208.90.82	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
----- Containing more than 9 % vol., but not more than 14 % vol.					
. Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:					
2208.90.83	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.84	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.85	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.86	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.87	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.88	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. -continued			
		– Other -continued			
		-- Other -continued			
		--- Other -continued			
		---- Containing more than 14 % vol., but not more than 23 % vol.			
		. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.90	l al	. . . . . Containing brandy	<i>per l al</i>	\$29.00	\$29.00
2208.90.91	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
2208.90.92	l al	. . . . . Spirituous beverages containing whisky (whiskey)	<i>per l al</i>	\$29.00	\$29.00
2208.90.93	l al	. . . . . Spirituous beverages containing rum	<i>per l al</i>	\$29.00	\$29.00
2208.90.94	l al	. . . . . Spirituous beverages containing gin	<i>per l al</i>	\$29.00	\$29.00
2208.90.95	l al	. . . . . Spirituous beverages containing vodka	<i>per l al</i>	\$29.00	\$29.00
2208.90.96	l al	. . . . . Other	<i>per l al</i>	\$29.00	\$29.00
		---- Other			
		. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
		. . . . . Containing brandy or whiskey or rum or gin or vodka or other spirituous beverages			
2208.90.97	l al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.90.99	l al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
22.09					
2209.00.00	ltr	Vinegar and substitutes for vinegar obtained from acetic acid	<i>per ltr</i>	Free	Free

Aukino Tairea

Clerk of the Executive Council

This Order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This Order was made on the _____ day of _____ 2014.