



**DSICA REFERENCE GUIDE
CUSTOMS DUTY RATES – BEER**
(Effective 1 February 2006)

Customs Tariff Heading (Schedule 3)	Product	General Rate of Duty	Special Rates of Duty
2203	Beer made from malt:		
2203.00.20	Having an alcoholic strength by volume not exceeding 1.15% vol	Free	Free
2203.00.6 [Packaged Beer]	Other, packaged in an individual container not exceeding 48 L:		
2203.00.61 [low strength]	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$31.73 [previously \$31.26] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.: \$31.73 [previously \$31.26] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.62 [mid strength]	Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$36.98 [previously \$36.43] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.: \$36.98 [previously \$36.43] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.69 [full strength]	Other [ie. Having an alcoholic strength by volume exceeding 3.5% vol]	\$36.98 [previously \$36.43] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.: \$36.98 [previously \$36.43] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15



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CUSTOMS DUTY RATES – BEER (cont'd)
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Customs Tariff Heading (Schedule 3)	Product	General Rate of Duty	Special Rates of Duty	
2203.00.7 [Draught Beer]	Other, packaged in an individual container exceeding 48 L:			
2203.00.71 [low strength]	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	\$6.33 [previously \$6.24] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.:	\$6.33 [previously \$6.24] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.72 [mid strength]	Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	\$19.89 [previously \$19.60] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.:	\$19.89 [previously \$19.60] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.79 [full strength]	Other [<i>ie. Having an alcoholic strength by volume exceeding 3.5% vol</i>]	\$26.03 [previously \$25.65] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	N.Z., P.N.G., F.I., D.C.:	\$26.03 [previously \$25.65] /L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15



**DSICA REFERENCE GUIDE
CUSTOMS DUTY RATES – SPIRITS**
(Effective 1 February 2006)

Customs Tariff Heading (Schedule 3)	Product	General Rate of Duty	Special Rates of Duty	
2208	Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of less than 80% Vol; Spirits, Liqueurs and Other Spirituous Beverages:			
2208.20.10	Brandy made wholly from grape wine	5% ad valorem, and \$58.48 [previously \$57.62] /L of alcohol	N.Z., P.N.G., F.I., D.C.: DCS:	\$58.48 [previously \$57.62] /L of alcohol 3% ad valorem, and \$58.48 [previously \$57.62] /L of alcohol
2208.30.00 2208.40.00 2208.50.00 2208.60.00 2208.70.00	Whiskies Rum and tafia Gin and Geneva Vodka Liqueurs and cordials	5% ad valorem, and \$62.64 [previously \$61.71] /L of alcohol	N.Z., P.N.G., F.I., D.C.: DCS:	\$62.64 [previously \$61.71] /L of alcohol 3% ad valorem, and \$62.64 [previously \$61.71] /L of alcohol



**DSICA REFERENCE GUIDE
CUSTOMS DUTY RATES – RTDs**
(Effective 1 February 2006)

Customs Tariff Heading (Schedule 3)	Product	General Rate of Duty	Special Rates of Duty	
2208.90 [RTDs]	Other			
2208.90.10	Having an alcoholic strength by volume not exceeding 1.15% vol	5% ad valorem	DCS:	3% ad valorem
2208.90.20	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5% ad valorem, and \$36.98 [previously \$36.43] /L of alcohol	N.Z., P.N.G., F.I., D.C.: DCS:	\$36.98 [previously \$36.43] /L of alcohol 3% ad valorem, and \$36.98 [previously \$36.43] /L of alcohol
2208.90.90	Other [<i>ie. Having an alcoholic strength by volume exceeding 10% vol</i>]	5% ad valorem, and \$62.64 [previously \$61.71] /L of alcohol	N.Z., P.N.G., F.I., D.C.: DCS:	\$62.64 [previously \$61.71] /L of alcohol 3% ad valorem, and \$62.64 [previously \$61.71] /L of alcohol