



**DSICA REFERENCE GUIDE  
CUSTOMS DUTY RATES – BEER**  
*(Effective on and from 1 August 2007)*

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	<b>\$33.21</b> [previously \$32.78] /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.G., F.I., D.C., LDC., SG.:  <b>\$33.21</b> [previously \$32.78] /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	<b>\$38.70</b> [previously \$38.20] /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.G., F.I., D.C., LDC., SG.:  <b>\$38.70</b> [previously \$38.20] /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]	<b>\$38.70</b> [previously \$38.20] /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.G., F.I., D.C., LDC., SG.:  <b>\$38.70</b> [previously \$38.20] /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 – BEER (cont'd)**  
*(Effective 1 August 2007)*

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	<b>\$6.58</b> [previously \$6.54] /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.G., F.I., D.C., LDC., SG.:	<b>\$6.58</b> [previously \$6.54] /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	<b>\$20.82</b> [previously \$20.55] /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.G., F.I., D.C., LDC., SG.:	<b>\$20.82</b> [previously \$20.55] /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 [ie. Having an alcoholic strength by volume exceeding 3.5% vol]	<b>\$27.24</b> [previously \$26.89] /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.G., F.I., D.C., LDC., SG.:	<b>\$27.24</b> [previously \$26.89] /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 August 2007)*

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	<b>5% ad valorem, and \$61.21</b> [previously \$60.42] /L of alcohol	N.Z., P.G., F.I., D.C., LDC., SG.:  DCS:	<b>\$61.21</b> [previously \$60.42] /L of alcohol  <b>3% ad valorem, and \$61.21</b> [previously \$60.42] /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	<b>5% ad valorem, and \$65.56</b> [previously \$64.72] /L of alcohol	N.Z., P.G., F.I., D.C., LDC., SG.:  DCS:	<b>\$65.56</b> [previously \$64.72] /L of alcohol  <b>3% ad valorem, and \$64.72</b> [previously \$64.72] /L of alcohol

