

Customs Tariff Amendment (No.3) Order 2014

His Excellency Tom Ma		Queen's Repres	entative	
	Order in Exec	cutive Coun	cil	
At Avarua, Rarotonga th	is 15 th	day of	October	2014
	Pres	ent:	i i	
His Excellency th	e Queen's Rep	resentative i	in Executive Cou	ncil
Pursuant to sections 13 Excellency the Queen's the Executive Council, m	Representative, act	ting on the ad		
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, .	Deverages, s	pmus and vik	egai	
	. (Order		
1 Title This order is the C	ustoms Tariff Am	endment (No.3) Order 2014.	
2 Commencement This order is deem	ed to have come in	ito force on 1.	July 2014.	
Principal Act amo		Customs Tarif	ff Act 2012 (the Tari	iff).
Part 1 of the Tari The Tariff is ame		•	nd substituting the	chapter in

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			4
		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	In metal containers	per kg	\$9.37	PICTA
2202.10.02			of sugar	Ψ2.57	01/01/2013
			-)		10%
					01/01/2015
					5%
					01/01/2017
2000 10 00	4			#0.0F	Free
2202.10.03	kg	Other	per kg	\$9.37	PICTA 01/01/2013
			of sugar		10%
					01/01/2015
				•	5%
					01/01/2017
					Free
		Other			
2202.10.15	kg	Flavoured	per kg	\$9.37	PICTA 01/01/2013
			of sugar		10%
					01/01/2015
					5%
					01/01/2017
					Free

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Waters, including mineral waters, etccontinued - Waters, including mineral containing added sugar, etccontinued - Other			
2202.10.19 2202.90	kg	Other Other:	per kg of sugar	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90.01	kg	In metal containers	per kg of sugar	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90.09	kg	. Other	per kg of sugar	\$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017
22.03 2203.00		Beer made from malt:			Free
		- Containing not more than 1.15 % vol.		***	***
2203.00.02 2203.00.03	l al l al	Cans Other	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
2202 00 12	1 -1	- Containing more than 1.15 % vol., but not more than 2.5 % vol.		# 20.00	\$29.00
2203.00.12 2203.00.13	l al l al	Cans	per l al per l al	\$29.00 \$29.00	\$29.00
		- Containing more than 2.5 % vol., but not more than 4.35 % vol.	•		
2203.00.22	l al	Cans	per l al	\$29.00	\$29.00
2203.00.23	l al	Other	per <u>l</u> al	\$29.00	\$29.00
2203.00.31	l al	Containing more than 4.35 % vol., but not more than 5 % vol.. Cans	per l al	\$29.00	\$29.00
2203.00.32	l al	. Other	per l al	\$29.00	\$29.00
		- Containing more than 5 % vol.	-		
2203.00.39	l al	Cans	per l al	\$29.00	\$29.00
2203.00.40	l al	Other	per l al	\$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.	per l al	\$29.00	\$29.00
204.10.04	¹ 1 al	Containing more than 14% vol.	per l al	\$29.00	\$29.00
		Other:			
204.10		For further manufacture in a licensed manufacturing area;			
		White		.	A ·
204.10.13	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
204.10.14	l al	Containing more than 14% vol.	per l al	\$29.00	\$29.00
204.10.16	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
204.10.17	l al	Containing more than 14% vol.	per l al	\$29.00	\$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines, etccontinued - Sparkling wine: - Other: - Other			, .
		Red			
2204.10.19 2204.10.20	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol White	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
2204.10.27 2204.10.28	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol.	per l al per l al	\$29.00 \$29.00	\$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 2204.21.03	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.05	l al	Containing more than 14% vol In other containers	per l al	\$29.00	\$29.00
2204.21.05	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.06	l al	Containing more than 14% vol.	per l al	\$29.00	\$29.00
		Red:			
		In containers of a capacity of not more than 750 ml			
2204.21.08		Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.09		Containing more than 14% vol.	per l al	\$29:00	\$29.00
2204.21.11		In other containers Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.12		Containing more than 14% vol. Containing more than 14% vol.	per l'al	\$29.00	\$29.00
		Other:	*		
		Sherry: In containers of a capacity of not more than 750 ml			
2204.21.14			per l al	\$29.00	\$29.00
2204.21.15		Containing more than 14% vol.	per l al	\$29.00	\$29.00
		In other containers		•	
		Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.18		Containing more than 14% vol.	per l al	\$29.00	\$29.00
		, Port:			•
		In containers of a capacity of not more than 750 ml			
2204.21.20		Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.21		Containing more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.23		In other containers Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.24			per l'al	\$29.00	\$29.00
		Other kinds:	4		
		In containers of a consoity of not more than 750 ml			
2204.21.26		In containers of a capacity of not more than 750 ml Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.27		Containing more than 14% vol.	per l al	\$29.00	\$29.00
		In other containers			
2204.21.29		Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.21.30	Ial .	Containing more than 14% vol.	per l al	\$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			
	2204.21.32 2204.21.33	l al l al	Sherry: In containers of a capacity of not more than 750 ml Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol In other containers	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65
	2204.21.34	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
	2204.21.35	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
	2204.21.36 2204.21.37	I al 1 al	In containers of a capacity of not more than 750 ml Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol.	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65
	2204.21.38 2204.21.39	1 a1 1 a1	In other containers Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol.	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65
			Other kinds:			
	2204.21.40 2204.21.41	l al I al	In containers of a capacity of not more than 750 ml Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol In other containers	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65
	2204.21.42 2204.21.43	l al l al	Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol.	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65
			Other			
	;		White:			
			In containers of a capacity of not more than 750 ml			
	2204.21.44 2204.21.45	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol., In other containers	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
	2204.21.47 2204.21.48	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol Red:	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
			In containers of a capacity of not more than 750 ml			
	2204.21.50 2204.21.51	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol In other containers	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
2	2204.21.53 2204.21.54	l al l al	Containing more than 4% vol., but not more than 14% vol Containing more than 14% vol.	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
•	2204,29		 Other: For further manufacture in a licensed manufacturing area Containing not more than 14 % vol.: 			
	2204.29.02 2204.29.03	l al l al	White Red Other:	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
	2204.29.04	l al	Sherry	per l al	\$29.00	\$29.00
	2204.29.05 2204.29.06	l al l al	Other kinds	per l al per l al	\$29.00 \$29.00	\$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	per l al	\$29.00	\$29.00
2204.29.14	1 al	Containing more than 23%vol Port	per l al	\$42.65	\$42.65
2204.29.15	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2204.29.16	1 al	Containing more than 23%vol Other kinds	per l al	\$42.65	\$42.65
2204.29.17	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2204,29.18	l al	Other	per l al	\$42.65	\$42.65
		White			
2204,29,19	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.29.20	l al	Containing more than 14% vol. Red	per l al	\$29.00	\$29.00
2204.29.22	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204.29.23 2204.30	1 al	Containing more than 14% vol. - Other grape must	per l al	\$29.00	\$29.00
2204.30.01	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2204,30.02 22.05	l al	Containing more than 14% vol., but not more than 23% vol Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	per l al	\$29.00	\$29.00
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	per l al	\$29.00	\$29.00
2205.10.02	l al	Containing more than 23%vol. Other:	per l al	\$42.65	\$42.65
2205.10.03	l al	Containing not more than 6 % vol.	per l al	\$29.00	\$29.00
2205.10.04 2205.10.05	l al l al	Containing more than 6 % vol., but not more than 9.5 % vol Containing more than 9.5 % vol., but not more than 14% vol	per l al per l al	\$29.00 \$29.00	\$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	per l al	\$29.00	\$29.00
2205.10.13	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
2205.10.19	l al	Other — Other:	per l al	\$29.00	\$29.00
		For further manufacture in a licensed manufacturing area			
00051051		Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	, .	000.00	da 0.00
2205.10.21 2205.10.22	l al l al	Containing more than 14% vol., but not more than 23% vol Containing more than 23%vol	per l al per l al	\$29.00 \$42.65	\$29.00 \$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: etc.		,	
		- In containers holding 2 litres or less, etc continued			
		Other:			
		For further manufacture in a licensed manufacturing area		•	
		Other:			
2205.10.23	l al	Containing not more than 6 % vol.	per l al	\$29.00	\$29.00
2205.10.24	l al	Containing more than 6 % vol., but not more than 9.5 % vol.	per l al	\$29.00	\$29.00
2205.10.25	l al	Containing more than 9.5 % vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2205.10.26	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.10.27	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
		 Other: Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	:		
2205.10.33	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205,10.34	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
2205.10.38	l al	. , , . Other	per l al	\$29.00	\$29.00
2205.90		- Other:			
		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			
2205.90.00	l al	Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.01	1 al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
		Other:	7 7	# 2 2.00	# ### 0.0
2205.90.02	l al	Containing not more than 6 % vol.	per l al	\$29.00	\$29.00
2205.90.03	Lal	Containing more than 6 % vol., but not more than 9.5 % vol.	per l al	\$29.00 \$29.00	\$29.00 \$29.00
2205.90.04 2205.90.05	l al l al	Containing more than 9.5 % vol., but not more than 14% vol Containing more than 14% vol., but not more than 23% vol	per l al per l al	\$29.00	\$29.00 \$29.00
2205.90.06	l al	Containing more than 23%vol.	per l'al	\$42.65	\$42.65
		Other:			
		Containing more than 14 % vol., fortified by the addition of spirits or			
2205 00 12		any substance containing spirit		ቁኅስ ስስ	ድጋብ ብብ
2205.90.12		Containing more than 14% vol., but not more than 23% vol	per l'al	\$29.00 \$42.65	\$29.00 \$42.65
2205.90.13 2205.90.19			per l al per l al	\$29.00	\$42.03 \$29.00
2203.90,19	1 21	· · · · · · · · · · · · · · · · · · ·	per i ai	\$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			
2205.90.21		Containing more than 14% vol., but not more than 23% vol	per l al	\$29.00	\$29.00
2205.90.22		Containing more than 23%vol.	per l al	\$42.65	\$42.65
2205.90.23		Other: Containing not more than 6 % vol.	per l al	\$29.00	\$29.00
2205.90.25		Containing not more than 6 % vol., but not more than 9.5 % vol.	per l al	\$29.00	\$29.00
2205.90.25		Containing more than 9.5 % vol., but not more than 14% vol.	per l'al	\$29.00	\$29.00
2205.90.26		Containing more than 14% vol., but not more than 23% vol	per l'al	\$29.00	\$29.00
2205.90.29		Containing more than 23% vol.	per l'al	\$42.65	\$42.65
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Number	Statistical Unit	Goods Description		Normal Tariff	Préferential 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	per l al	\$29.00	\$29.00
2205.90.35	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
2205.90.38	l al	Other	per l al	\$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, not elsewhere specified of included:			
2206.00		– Fruit wine and vegetable wine:			·
		Containing not more than 14 % vol.:			
		For further manufacture in a licensed manufacturing area			-
2206.00.02	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.03	l al	Other	per l al	\$29.00	\$29.00
2206.00.04	l al	Other	per l al	\$29.00	\$29.00
		Other			
		Kiwifruit wine:			
2206.00.08	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.09	l al	Other	per l al	\$29.00	\$29.00
2206.00.10	l al	Other	per l al	\$29.00	\$29.00
		Containing more than 14 % vol., but not more than 23 % vol.			
2206.00.12	l al	For further manufacture in a licensed manufacturing area	per l al	\$29.00	\$29.00
2206.00.13	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.14	l al	Other	per l al	\$29.00	\$29.00
2206.00.15	l al	Other	per l al	\$29.00	\$29.00
		Other			
2225 22 15	1 7	Kiwifruit wine		4.0 65	0.40.65
2206.00.16	l al	Sparkling	per l al	\$42.65	\$42.65
2206.00.17	l al	Other	per l al	\$42.65	\$42.65
2206.00.18	l al	Other	per l al	\$42.65	\$42.65
		- Other:			
		Containing not more than 1.15 % vol.			
2206.00.31	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.32	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2206.00.34	l al	Other	per l al	\$29.00	\$29.00
		Other	por t ut	φ23.00	Ψ23.00
2206.00.37	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.38	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2206.00.44	l al	Other	per l al	\$29.00	\$29.00
		Other			
2206.00.47	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.48	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2206.00.54	l al	Other — — Other	per l al	\$29.00	\$29.00
2206.00.57	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.58	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2206.00.63	l al	Other ——— Other	per l al	\$29.00	\$29.00
2206.00.68	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.69	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2206.00.72	l al	Other — — Other	per l al	\$29.00	\$29.00
2206.00.78	l al	Sparkling	per l al	\$29.00	\$29.00
2206.00.79	l al	Other	per l al	\$29.00	\$29.00
		Other:	-		
2206.00.81	l al	For further manufacture in a licensed manufacturing area	per l al	\$42.65	\$42.65
2206.00.89	l al	Other	per l al	\$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	per l al	\$51.23	\$51.23
2207.10.19	l al	Other - Other kinds:	per l al	\$51.23	\$51.23
2207.10.21	l al	For manufacture in a licensed manufacturing area	per l al	\$51.23	\$51.23
2207.10.29	l al	Other	per l al	\$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	per ltr	\$51.23	\$51.23
2207,20.01	744	the Comptroller of the Cook Islands Customs Service	por un	φυ 1.20	Ψ01.20
2207.20.02	l t r	Ethyl alcohol including methylated spirits that has not been further blended with diesel, biodiesel, or other substances for use as fuel for engines.	per ltr	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	per ltr	\$51.23	\$ 51.23
2207.20.12	14	Other:	per m	φ51.25	Ψ51.25
2207.20.18	ltr	Aviation spirit	per ltr	\$51.23	\$51.23
		Other:			
2207.20.23	I ms	Further blended with motor spirit and that can be used as a fuel	per l ms	\$51.23	\$51.23
		for engines			
		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	per ltr	\$51.23	\$51.23
2207.20.28	ltr	Further blended with marine diesel	per ltr	\$51.23	\$51.23
2207.20.29	ltr	Further blended with biodiesel	per ltr	\$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, etccontinued			
		Ethyl alcohol, denatured, etccontinued			
		Other:			
		Other:			
		Further blended with diesel, etccontinued			
2207.20.30	ltr	Further blended with other substances	per ltr	\$51.23	\$51.23
2207.20.32	1tr	Other	per ltr	\$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	per l al	\$51.23	\$51.23
2207.20.35	1 ms	Other: Blended with motor spirit	per l ms	\$51.23	\$51.23
2201.20.00	1 1113	Other	pertins	Ψυ1.2υ	ψ31.23
2207.20.36	ltr	Blended with automotive diesel	per ltr	\$51.23	\$51.23
2207.20.37	ltr	Blended with marine diesel	per ltr	\$51.23	\$51.23
2207.20.38 2207.20.39	ltr 1tr	Blended with biodiesel Blended with other substances	per ltr	\$51.23 \$51.23	\$51.23 \$51.23
2201.20.39	ш	Diended with other substances	per ltr	\$31.23	ФЭ1.23
		Other kinds:			
2207.20.41	l al	For manufacture in a licensed manufacturing area	per l al	\$51.23	\$51.23
2207.20.49	l al	Other	per l al	\$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	per l al	\$42.65	\$42.65
2208.20.02	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.20.03	l al	In other containers Other	per l al	\$42.65	\$42.65
		In containers of a capacity of less than 180 litres:			•
2208.20.04	l al	In bottles	per l al	\$42.65	\$42.65
2208.20.05	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.20.06	l al	In other containers	per l al	\$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	per l al	\$42.65	\$42.65
2208.20.08	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.20.09	l al	In other containers Other	per l al	\$42.65	\$42.65
n 1		In containers of a capacity of less than 180 litres:			
2208.20.10	l al	In bottles	per l al	\$42.65	\$42.65
2208.20.11	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.20.12	l al	In other containers	per l al	\$42.65	\$42.65
		Other			
2208.20.19	I al	For further manufacture in a licensed manufacturing area	per l al	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etccontinued - 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	per l al	\$51.23	\$51.23
2208.60.94	l al	In other containers ——— Other	per l al	\$51.23	\$51.23
2208.60.95	l al	Not exceeding 57 % vol.: In containers of a capacity of less than 180 litres	nou I al	\$42.65	\$42.65
2208.60.96	l al	In other containers	per l al per l al	\$42.65	\$42.65
	1 41	Other:	por con	Ψ12.00	ψ. 2. σο
2208.60.97	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.60.99	l al	In other containers	per l al	\$51.23	\$51.23
2208.70		- Liqueurs and cordials:			
2208.70.10	l al	For further manufacture in a licensed manufacturing area	per l al	\$29.00	\$29.00
2208.70.20	1 -1	Other:	au 1 al	ቀኋ0 00	\$29.00
2208.70.20	l al l al	 —— Containing not more than 1.15 % vol. —— Containing more than 1.15 % vol., but not more than 2.5 % vol. 	per l al per l al	\$29.00 \$29.00	\$29.00 \$29.00
2208.70.30	l al	Containing more than 2.5 % vol., but not more than 2.5 % vol.	per l al	\$29.00	\$29.00
2208.70.50	l al	Containing more than 6 % vol., but not more than 9 % vol.	per l'al	\$29.00	\$29.00
2208.70.60	l al	Containing more than 9 % vol., but not more than 14 % vol.	per l al	\$29.00	\$29.00
2208,70.71	l al	Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
2200(,0771	1 41	Other	po. ,	φωσ.σσ	423. 00
2208.70.80	l al	Containing more than 23% vol., but not more than 57% vol.	per l al	\$42.65	\$42.65
2208.70.89	l al	Other	per l al	\$42.65	\$42.65
2208.90		- Other:			
		Bitters:			
2208.90.02	l al	For further manufacture in a licensed manufacturing area	per l al	\$29.00	\$29.00
		Other:	per l al		
2208.90.06	l al	Containing not more than 23 % vol.	per l al	\$29.00	\$29.00
2208.90.08	l al	Other	per l al	\$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			
222222		In bottles		***	400.00
2208.90.42	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2208.90.43	l al	Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
2208.90.44	l al .	Containing more than 23%vol Otherwise packed	per l al	\$42.65	\$42.65
2208.90.45	lal	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2208.90.46	l al	Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
2208.90.47	l al	Containing more than 23%vol. ——— Other	per l al	\$42.65	\$42.65
		In bottles			
2208.90.48	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2208.90.49	l al	Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
2208.90.50	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65
		Otherwise packed			
2208.90.51	l al	Containing more than 4% vol., but not more than 14% vol.	per l al	\$29.00	\$29.00
2208.90.52	l al	Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
2208,90.53	l al	Containing more than 23%vol.	per l al	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
2208.90.89	l al	Other	per l al	\$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	per l al	\$42.65	\$42.65
2208.20.22	l al	In other containers	per l al	\$42.65	\$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etccontinued			
		- Spirits obtained by distilling grape wine, etccontinued			
		 Other -continued For further manufacture, etccontinued 			
2208.20.23	I al	Other: In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.20.23	l al	In other containers	per l'al	\$51.23	\$51.23
2200,20,24	1 441		periui	ψυ1.2.0	Ψυ1.2.υ
		Other			
2208.20.29	l al	Not exceeding 57 % vol.: In containers of a capacity of less than 180 litres	per l al	\$42.65	\$42.65
2208.20.30	l al	In other containers	per l al	\$42.65	\$42.65
		Other:	P ** * ***	*	*
2208.20.31	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.20.39	l al	In other containers	per l al	\$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	per l al	\$42.65	\$42.65
2208.30.02	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.30.03	l al	In other containers	per l al	\$42.65	\$42.65
		Other			
		In containers of a capacity of less than 180 litres:			
2208.30.04	l al	In bottles	per l al	\$42.65	\$42.65
2208.30.05	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.30.06	l al	In other containers	per l al	\$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	per l al	\$42.65	\$42.65
2208.30.12	l al	In other containers	per l al	\$42.65	\$42.65
2208.30.13	l al	Other: In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.30.14	l al	In other containers	per l al	\$51.23	\$51.23
		Other	per var	4021-0	401.2 5
		Not exceeding 57 % vol.:			
2208.30.19	l al	In containers of a capacity of less than 180 litres	per l al	\$42.65	\$42.65
2208.30.20	l al	In other containers	per l al	\$42.65	\$42.65
		Other:	F 4	• /	•
2208.30.21	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.30.29	l al	In other containers	per l al	\$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	1 al	In bottles	per l al	\$42.65	\$42.65
2208.40.02	l al	Otherwise packed	per l al	\$42.65	\$42.65
2208.40.03	l al	In other containers	per l al	\$42.65	\$42.65
		Other In containers of a capacity of less than 180 litres:			
2208.40.04	l al	In containers of a capacity of less than 180 litres:	per l al	\$42.65	\$42.65
	1 241		Portur	y .2.00	

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

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etccontinued — Rum and other spirits obtained by distilling fermented, etccontinued			
		Other:			
		For further manufacture in a licensed manufacturing area			
2222 12 12		Not exceeding 57 % vol.:			
2208.40.13	1 al	In containers of a capacity of less than 180 litres	per l al	\$42.65	\$42.65
2208.40.14	l al	In other containers Other:	per l al	\$42.65	\$42.65
2208.40.15	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.40.16	l al	In other containers	per l al	\$51.23	\$51.23
		Other	^		
		Not exceeding 57 % vol.:			
2208.40.19	l al	In containers of a capacity of less than 180 litres	per l al	\$42.65	\$42.65
2208.40.20	l al	In other containers Other:	per l al	\$42.65	\$42.65
2208.40.21	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.40.29	l al	In other containers	per l al	\$51.23	\$51.23
2209 50		- Gin and Geneva:			
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	per l al	\$42.65	\$42.65
2208.50.03	l al	Otherwise packed	per l al	\$42.65	\$42.65
		Other	•		
2208.50.04	1 al	In bottles	per l al	\$42.65	\$42.65
2208.50.05	l al	Otherwise packed	per l al	\$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	per l al	\$42.65	\$42.65
2208.50.12	l al	Other:	per l al	\$42.65	\$42.65
2208.50.13	l al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.50.14	l al	In other containers	per l al	\$51.23	\$51.23
		Other			
0000 50 10		Not exceeding 57 % vol.:		**	
2208.50.19	l al	In containers of a capacity of less than 180 litres	per l al	\$42.65	\$42.65
2208.50.20	l al	In other containers Other:	per l al	\$42.65	\$42.65
2208.50.21	I al	In containers of a capacity of less than 180 litres	per l al	\$51.23	\$51.23
2208.50.29	l al	In other containers	per l al	\$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	I al	In bottles	per l al	\$42.65	\$42.65
2208.60.12	l al	Otherwise packed ——— Other	per l al	\$42.65	\$42.65
2208.60.19	l al	Other In bottles	per l al	\$42.65	\$42.65
2208.60.20	l al	Otherwise packed	per l'al	\$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	per l al per l al	\$42.65	\$42.65
2208.60.92	l al	In other containers		\$42.65	\$42.65

Number	Statistical	Goods Description		Normal Tariff	Preferential
	Unit			Таги	Rates
	4	Undenatured ethyl alcohol of an alcoholic strength etccontinued - 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	per l al	\$29.00	\$29.00
2208.90.91	l al	Other	per l al	\$29.00	\$29.00
2208.90.92	l al	Spirituous beverages containing whisky (whiskey)	per l al	\$29.00	\$29.00
2208.90.93	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.94	1 al	Spirituous beverages containing gin	per l al	\$29.00	\$29.00
2208.90.95	1 al	Spirituous beverages containing vodka	per l al	\$29.00	\$29.00
2208.90.96	I al	Other	per l al	\$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	per l al	\$42.65	\$42.65
2208.90.99	l al	Otherwise packed	per l al	\$42.65	\$42.65
22.09					
2209.00.00	ltr	Vinegar and substitutes for vinegar obtained from acetic acid	per ltr	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.

Number	Statistical Unit	Goods Description		Normal Tariff	Preferentia Rates
		Undenatured ethyl alcohol of an alcoholic strength etccontinued Other -continued Other:			
2208.90.54	l al	 For further manufacture in a licensed manufacturing area Other: 	per l al	\$29.00	\$29.00
	•	 ——— 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	per l al	\$29.00	\$29.00
2208.90.56	l al	Other	per l al	\$29.00	\$29.00
2208.90.57	l al	Spirituous beverages containing whisky (whiskey)	per l al	\$29.00	\$29.00
2208.90.58	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.59	1 al	Spirituous beverages containing gin	per l al	\$29.00	\$29.00
2208.90.60	l ai	Spirituous beverages containing vodka	per l al	\$29.00	\$29.00
2208.90.61	l al	Other	per l al	\$29.00	\$29.00
		Containing more than 1.15 % vol., but not more than 2.5 % vol Spirituous beverages containing spirits obtained by distilling			
2208,90.62	1 al	grape wine or grape marc: Containing brandy	per l al	\$29.00	\$29.00
2208.90.63	1 al	Other	per l al	\$29.00	\$29.00
2208.90.64	l al	Spirituous beverages containing whisky (whiskey)	per l'al	\$29.00	\$29.00
2208.90.65	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.66	l al	Spirituous beverages containing run	per l'al	\$29.00	\$29.00
2208.90.67	l al	Spirituous beverages containing yodka	per l'al	\$29.00	\$29.00
2208.90.68	l al	Other	per l'al	\$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	per l al	\$29.00	\$29.00
2208.90.70	l al	Other	per l al	\$29.00	\$29.00
2208.90.71	l al	Spirituous beverages containing whisky (whiskey)	per l al	\$29.00	\$29.00
2208.90.72	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.73	l al	Spirituous beverages containing gin	per l al	\$29.00	\$29.00
2208.90.74	l al	Spirituous beverages containing vodka	per l al	\$29.00	\$29.00
2208.90.75	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2208.90.77	l al	Other	per l al	\$29.00	\$29.00
2208.90.78	1 aI	Spirituous beverages containing whisky (whiskey)	per l al	\$29.00	\$29.00
2208.90.79	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.80	l al	Spirituous beverages containing gin	per l al	\$29.00	\$29.00
2208.90.81	l al	Spirituous beverages containing vodka	per l al	\$29.00	\$29.00
2208.90.82	l al	Other	per l al	\$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	per l al	\$29.00	\$29.00
2208.90.84	l al	Other	per l al	\$29.00	\$29.00
2208.90.85	l al	Spirituous beverages containing whisky (whiskey)	per l al	\$29.00	\$29.00
2208.90.86	l al	Spirituous beverages containing rum	per l al	\$29.00	\$29.00
2208.90.87	l al	Spirituous beverages containing gin	per l al	\$29.00	\$29.00
2208.90.88	l al	Spirituous beverages containing vodka	per l al	\$29.00	\$29.00