

Schedule 1 The Tariff (Section 3)

List of Section and Chapter Titles of Part I of The Standard Tariff

Section I

Live Animals; Animal Products

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

Section II Vegetable Products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

Section III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

Section V Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section VI Products of the Chemical and Allied Industries

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

Section VII Plastics and Articles Thereof; Rubber and Articles Thereof

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

Section VIII Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Section X

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI

Textiles and Textile Articles

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section XII

Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith;

Artificial Flowers; Articles of Human Hair

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Section XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

Section XV

Base Metals and Articles of Base Metal

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 *(Reserved for possible future use in the Harmonised System)*
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television

image and sound recorders and reproducers, and parts and accessories of such articles

Section XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft and parts thereof
- 89 Ships, boats and floating structures

Section XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

Section XIX

Arms and Ammunition; Parts and Accessories Thereof

- 93 Arms and ammunition; parts and accessories thereof

Section XX Miscellaneous

Manufactured Articles

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

Section XXI

Works of Art, Collectors Pieces, and Antiques

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous New Zealand Provisions
- 99 *(Reserved)*

THE TARIFF NOTES

1. General Rules for the Interpretation of Part I of the Tariff.

Classification of goods in Part I of the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters, and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings, *items and statistical keys* of a heading shall be determined according to the terms of those subheadings, *items and statistical keys* and related Subheading Notes *and, mutatis mutandis*, to the above Rules, on the understanding that only subheadings, *items and statistical keys* at the same level are comparable. For the purposes of this

Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires

2. Terms, Abbreviations and Symbols

The following terms, abbreviations and symbols have the meaning shown opposite them.

AC	alternating current	kVAr	kilovolt ampere reactive
BDU	bone dry unit	kW	kilowatt
¢	cent	l	litre
cg	centigram	l al	litre of alcohol contained in a mixture
C1	number of cells	l ms	litre of motor spirit contained in a mixture
cm	centimetre	m	metre
cm ²	square centimetre	m ²	square metre
cm ³	cubic centimetre	m ³	cubic metre
cc	cubic centimetre	mg	milligram
°C	degrees Celsius	ml	millilitre
DC	direct current	mm	millimetre
\$	dollar	mN	millinewton
doz	dozen	MPa	megapascal
GJ	gigajoule	Pb	lead
g	gram	N	newton
g.v.w.	gross vehicle weight	No.	number
Hd	hundred	pk	number of packs
HBx	hundred boxes	pr	pair
hnk	number of hanks	%	percent

Hz	hertz	rls	rolls
IR	infra-red	SWG	standard wire gauge
kcal	kilocalorie	t	tonne
kg	kilogram	tne	tonne
kJ	kilojoule	Th	thousand
kN	kilonewton	UV	ultra-violet
kPa	kilopascal	V	volt
KTC	kilo tobacco content	W	watt
kV	kilovolt	x ^o	x degrees
kVA	kilovolt ampere		

- Or such higher rate of duty as the Minister may in any case decide.
- .. – The use of this sign in the Preferential Tariff duty column, indicates that the duties payable under the Normal Tariff apply.

A number without any qualification in the “Normal Tariff” or “Preferential Tariff” duty columns signifies that an ad valorem duty applies at the percentage rate indicated by the number.

A month and year, e.g., 1/2012, shown against a duty rate indicates that as from the 1st day of that month the corresponding rate of duty applies.

Unless otherwise indicated, when the rate of duty of Free appears in the column headed Preferential Tariff without being prefixed by a date or preferential abbreviation, goods that are the produce or manufacture of countries in respect of which the following preferential abbreviations apply may be entered free of duty: PICTA

3. Preferential countries and preferential abbreviations

Preferential country	Preferential abbreviation
Country that is a specified PICTA party: <ul style="list-style-type: none">• Cook Islands• Federal States of Micronesia• Fiji• Kiribati• Republic of the Marshall Islands• Nauru• Niue• Republic of Palau• Papua New Guinea• Samoa• Solomon Islands• Tonga• Tuvalu• Vanuatu	PICTA