

| Tariff Line | Description of products | Most Favoured Nation Applied Rate | Offered Rate of Duty |
|-------------|--|-----------------------------------|----------------------|
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | |
| 2204.10 | Sparkling wine | | |
| 2204.10.10 | Of an alcoholic strength by volume not exceeding 22.9% vol | 37.4 ¢/litre | free |
| 2204.10.90 | Other | 37.4 ¢/litre | free |
| | | | |
| 2204.2 | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | |
| 2204.21 | In containers holding 2 litres or less | | |
| 2204.21.10 | Wine, of an alcoholic strength by volume not exceeding 13.7% vol | 3.74 ¢/litre | free |
| 2204.21.21 | Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume not exceeding 14.9% vol | 9.35 ¢/litre | free |
| 2204.21.22 | Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol | 10.33 ¢/litre | free |
| 2204.21.23 | Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol | 11.31 ¢/litre | free |
| 2204.21.24 | Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol | 12.29 ¢/litre | free |