



# Customs and Excise Amendment Act (No 2) 2000

Public Act 2000 No 58  
Date of assent 14 November 2000  
Commencement see section 2

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## The Parliament of New Zealand enacts as follows:

### 1 Title

- (1) This Act is the Customs and Excise Amendment Act (No 2) 2000.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

### 2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

### 3 Excise duty on goods manufactured in manufacturing areas

- (1) Section 73 of the principal Act is amended by inserting, after subsection (2), the following subsection:

“(2A) Subsection (1) does not apply to wine manufactured in quantities of not more than 45 litres per month by an individual other than the licensee where—

- “(a) the wine is exclusively for that individual’s personal use and not for sale to any other person; and
  - “(b) the licensee of the premises does not engage in any aspect or part of the wine making or bottling operation and provides no equipment, ingredients, or service other than—
    - “(i) the equipment for the making and bottling of wine and the filling of casks or vats:
    - “(ii) casks, vats, bottles, corks, and labels:
    - “(iii) the ingredients for making wine, in an unmixed and unfermented state:
    - “(iv) the written or oral instructions for making the wine.”
- (2) Section 73 of the principal Act is amended by adding the following subsection:
- “(5) For the purposes of this section, **wine** means the goods referred to in any of excise item numbers 99.20.20L, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, and 99.30.47H of Part A of the Third Schedule.”

#### **4 Indexation of rates of excise duty and excise-equivalent duty on alcoholic beverages and tobacco products**

Section 79(4) of the principal Act is amended by omitting the word “subheadings” wherever it occurs, and substituting in each case the word “headings”.

#### **5 Assessment of excise duty on beer or wine otherwise exempt**

Section 84 of the principal Act is amended by repealing subsections (1) and (2), and substituting the following subsections:

- “(1) If the Chief Executive has reasonable cause to suspect that any quantity of beer or wine that has been entered as exempt from excise duty under section 73(2) or (2A), as the case may be, has later been dealt with in any manner otherwise than in accordance with the provisions of section 73(2)(a) or (2A)(a), as the case may require, the Chief Executive may make an assessment of excise duty.
- “(2) The duty assessed in accordance with this section is owed by—

- “(a) the licensee of the manufacturing area in which the beer or the wine was manufactured; and  
“(b) the individual who manufactured the beer or the wine.”

## 6 Offences in relation to use of goods

Section 207 of the principal Act is amended by repealing subsection (2), and substituting the following subsection:

- “(2) Whenever beer is entered as exempt from excise duty under section 73(2), or wine is entered as exempt from excise duty under section 73(2A), the beer or the wine is, for the purposes of this section, to be regarded as having been entered for the purpose of the personal use of the individual who manufactured the beer or the wine and not for sale to any other person.”

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### Legislative history

9 November 2000	Divided from the Statutes Amendment Bill (No 7) as reported from the Justice and Electoral Committee (Bill 334–A2), third reading
14 November 2000	Royal assent

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This Act is administered in the New Zealand Customs Service.

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