

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Customs Act 1966, the Sales Tax Act 1974, the Beer Duty Act 1977, the Distillation Act 1971, and the Motor Spirits Duty Act 1961, to give effect to the Budget announcements in respect of—

- (a) The increase in import duty on—
 - (i) Beer (except low alcohol beer):
 - (ii) Spirits, liqueurs, and other spirituous beverages:
 - (iii) Cigars, snuff, cigarettes, and other manufactured tobacco:
 - (iv) Motor spirits:
- (b) The increase in the excise duty on tobacco, cigarettes, cigars, and snuff manufactured in New Zealand:
- (c) The increase in the excise duty on spirits, liqueurs, and other spirituous beverages distilled in New Zealand:
- (d) The increase in the sales tax on wines, spirits, liqueurs, and other spirituous beverages, natural gas and liquefied petroleum gas:
- (e) The increase in beer duty on beer (other than low alcohol beer) brewed by licensed brewers in New Zealand:
- (f) The increase in motor spirits duty:
- (g) The reduction in the import duty on low alcohol beer:
- (h) The reduction in beer duty on low alcohol beer brewed by licensed brewers in New Zealand:
- (i) The reduction in the sales tax on automatic data processing machines:
- (j) The reduction in the sales tax on records and other sound recordings:
- (k) The reduction in the sales tax on perfumery, cosmetics and toilet preparations:
- (l) The reduction in the sales tax on caravans:
- (m) The reduction in the sales tax on ships and other vessels.

Clause 1 relates to the Short Title and commencement. The Bill is to come into force on 9 November 1984.

PART I

CUSTOMS

This Part amends the Customs Act 1966.

Clause 3 amends Part I of the Customs Tariff to provide for increases in the rates of duty on beer (except low alcohol beer), spirits, liqueurs, and other spirituous beverages, cigars, cigarettes, snuff, other manufactured tobacco and motor spirits.

Clause 4 amends the Third Schedule to the principal Act by imposing new rates of excise duty on cigars, cigarettes, snuff and other tobacco, manufactured in New Zealand.

Clause 5 increases the rate of excise duty on all cigars and snuff manufactured in New Zealand and containing less than 75 percent of tobacco grown in New Zealand.

PART II

SALES TAX

This Part amends the Sales Tax Act 1974.

Clause 7 amends the First Schedule of rates of sales tax as follows:

- (a) In Part C, (goods subject to a rate of sales tax of 40%), the references to automatic data processing machines and similar goods classified under heading 84.53 of the Customs Tariff, gramophone records and other sound recordings and covers or containers therefor, prepared tapes, wires, strips and like articles of a kind used for sound recording, and perfumery, cosmetics and toilet preparations have been deleted:
- (b) In Part F, (goods subject to a rate of sales tax of 20%), the reference to trailers has been amended to exclude caravans and trailers for ships and other vessels:
- (c) In Part G, (goods subject to a rate of sales tax of 10%), the reference to automatic data processing machines has been amended to include all goods classified under heading 84.53 of the Customs Tariff, and reference to all caravans and ships and other vessels and trailers therefor previously subject to a rate of sales tax of 20% has been added:
- (d) In Part H, the rate of sales tax payable on fortified wines, vermouths, and other fermented beverages, containing more than 14 percent volume of alcohol, classified under headings 22.05 and 22.06 of the Customs Tariff has been increased from \$1.40 per litre to \$2.16 per litre:
- (e) In Part I, the rate of sales tax payable on wines, vermouths, and other fermented beverages not covered by Part H has been increased from 72 cents per litre to \$1.32 per litre:
- (f) In Part J, the rate of sales tax payable on bitters and spirits containing not more than 23 percent volume of alcohol, classified within items 22.09.011 and 22.09.052 of the Customs Tariff, has been increased from \$2.32 per litre to \$2.40 per litre:
- (g) In Part K, the rate of sales tax payable on gin, geneva, schnapps, and vodka has been increased from \$4.21 per litre to \$5.01 per litre:
- (h) In Part L, the rate of sales tax payable on all spirituous beverages classified within heading 22.09 of the Customs Tariff (including rum, brandy, and whisky) other than gin, geneva, schnapps, vodka, bitters, and spirits containing not more than 23 percent volume of alcohol, has been increased from \$5.99 per litre to \$7.47 per litre:
- (i) In Part R, the rate of sales tax payable on natural gas has been increased from \$1.86 per gigajoule to \$2.59 per gigajoule:
- (j) In Part S, the rate of sales tax payable on liquefied petroleum gas has been increased from 4.93 cents per litre to 6.86 cents per litre.

PART III

BEER DUTY

This Part amends the Beer Duty Act 1977.

Clause 9 substitutes new rates of beer duty on beer brewed by licensed brewers in New Zealand, as set out in the Fourth Schedule.

PART IV
DISTILLATION

This Part amends the Distillation Act 1971.

Clause 11 substitutes new rates of excise duty in relation to spirits, liqueurs, and other spirituous beverages containing more than 23 percent volume of alcohol distilled or manufactured in New Zealand, as set out in the Fifth Schedule.

PART V
MOTOR SPIRITS DUTY

This Part amends the Motor Spirits Duty Act 1961.

Clause 13 substitutes new rates of motor spirits duty of 18.2 cents per litre for regular grade motor spirits and 18.7 cents per litre for all other motor spirits.

PART I

CUSTOMS

2. This Part to be read with Customs Act 1966—This Part of this Act shall be read together with and deemed part of the Customs Act 1966* (in this Part referred to as the principal Act).

*R.S. Vol. 2, p. 57

Amendments: 1979, No. 7, Part I; 1979, No. 137, Part I; 1980, No. 5, Part I; 1980, No. 33, Part I; 1981, No. 2, Part I; 1981, No. 6, Part I; 1981, No. 20; 1982, No. 9, Part I; 1982, No. 112, Part I; 1982, No. 126; 1983, No. 5, Part I; 1983, No. 41, Part I

3. Amendment of Customs Tariff—(1) The Second Schedule to the principal Act (as substituted by section 4 (1) of the Customs Acts Amendment Act (No. 2) 1977 and amended by section 3 of the Customs Acts Amendment Act 1983) is hereby further amended by repealing so much of Part I of the Customs Tariff as relates to items 22.03.025, 22.03.027, 22.03.035, 22.03.037, 22.03.041, 22.03.049, 22.07.009, 22.08.018, 22.08.038, 22.09.018, 22.09.022, 22.09.026, 22.09.032, 22.09.036, 22.09.042, 22.09.048, 22.09.058, 24.02.001, 24.02.012, 24.02.018, 24.02.021, 24.02.029, 27.10.011, 27.10.021, 27.10.027, 27.10.028, 27.10.031, 27.10.034, 27.10.035, 27.10.036, 27.10.037, 29.04.005, 36.08.001, 36.08.002, 38.19.041, and 38.19.049, and substituting the items, rates of duty, exemptions from duty, and statistical key specified in the **First Schedule** to this Act.

(2) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing so much of the First Schedule as relates to items 22.03.025, 22.03.027, 22.03.035, 22.03.037, 22.03.041, 22.03.049, 22.07.009, 22.08.018, 22.08.038, 22.09.018, 22.09.022, 22.09.026, 22.09.032, 22.09.036, 22.09.042, 22.09.048, 22.09.058, 24.02.001, 24.02.012, 24.02.018, 24.02.021, and 24.02.029.

(3) The Customs Acts Amendment Act 1982 is hereby consequentially amended by repealing so much of the First Schedule as relates to items 27.10.011, 27.10.021, 27.10.027, 27.10.028, 27.10.031, 27.10.034, 27.10.035, 27.10.036, 27.10.037, 29.04.005, 36.08.001, 36.08.002, 38.19.041, and 38.19.049.

(4) Every reference in any other enactment (including any Order in Council) in force at the commencement of this Act to any Tariff item referred to in **subsection (1)** of this section shall thereafter, unless the context otherwise requires, be read as a reference to the corresponding item of the Tariff as substituted by that subsection.

4. Excise duties—(1) The Third Schedule to the principal Act (as substituted by section 4 (1) of the Customs Acts Amendment Act (No. 2) 1981 and amended by section 4 (1) of the Customs Acts Amendment Act 1983) is hereby further amended by repealing so much of the Schedule as relates to Tariff items 24.02.001, 24.02.012, 24.02.018, 24.02.021, and 24.02.029, and substituting the items set out in the **Second** Schedule to this Act.

(2) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing section 4 and the Second Schedule thereto.

5. Authority to vary rates of excise duty on cigars and snuff—(1) Section 135 of the principal Act (as amended by section 5 (1) of the Customs Acts Amendment Act 1983) is hereby further amended by omitting the words “\$13.18 per kilogram”, and substituting the words “\$16.61 per kilogram”.

(2) Notwithstanding section 134 of the principal Act, the rate of excise duty on all cigars and snuff containing less than 75 percent of tobacco grown in New Zealand shall be \$16.61 per kilogram.

(3) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing section 5.

PART II

SALES TAX

6. This Part to be read with Sales Tax Act 1974—This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1974* (in this Part referred to as the principal Act).

*R.S. Vol. 14, p. 57

7. Rates of sales tax—(1) The First Schedule to the principal Act (as substituted by section 15 (1) of the Customs Acts Amendment Act 1982 and amended by section 16 of the Customs Acts Amendment Act 1982 and further amended by section 7 (1) of the Customs Acts Amendment Act 1983) is hereby further amended by repealing Part F, Part G, Part H, Part I, Part J, Part K, Part L, Part R, and Part S, and substituting the new Part F, Part G, Part H, Part I, Part J, Part K, Part L, Part R, and Part S set out in the **Third** Schedule to this Act.

(2) The First Schedule to the principal Act (as so substituted) is hereby further amended by repealing items 3, 4, 7, and 14 of Part C.

(3) The following enactments are hereby consequentially repealed:

- (a) So much of the Fourth Schedule to the Customs Acts Amendment Act 1982 as relates to Part R of the First Schedule to the principal Act:
 - (b) So much of the Fourth Schedule to the Customs Acts Amendment Act 1982 as relates to items 3, 4, 7, and 14 of Part C of the First Schedule to the principal Act:
 - (c) Section 16 of the Customs Acts Amendment Act 1982 and the Fifth Schedule thereto:
 - (d) Section 7 of the Customs Acts Amendment Act 1983 and the Third Schedule thereto.
- (4) The Sales Tax Rates Modification Order (No. 2) 1983 is hereby revoked.

PART III

BEER DUTY

8. This Part to be read with Beer Duty Act 1977—This Part of this Act shall be read together with and deemed part of the Beer Duty Act 1977* (in this Part referred to as the principal Act).

*1977, No. 71

Amendments: 1979, No. 137, Part III; 1980, No. 5, Part III; 1981, No. 2, Part III; 1981, No. 6, Part II; 1982, No. 9, Part III; 1982, No. 112, Part III; 1983, No. 5, Part III; 1983, No. 41, Part III

9. Rates of duty on beer brewed in New Zealand—(1) The principal Act is hereby amended by repealing the First Schedule (as substituted by section 9 of the Customs Acts Amendment Act 1983), and substituting the new First Schedule set out in the **Fourth** Schedule to this Act.

(2) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing section 9 and the Fourth Schedule thereto.

PART IV

DISTILLATION

10. This Part to be read with Distillation Act 1971—This Part of this Act shall be read together with and deemed part of the Distillation Act 1971* (in this Part referred to as the principal Act).

*1971, No. 38

Amendments: 1974, No. 4, Part III; 1976, No. 5, Part III; 1976, No. 142, Part IV; 1977, No. 16, Part IV; 1977, No. 85, Part III; 1979, No. 137, Part IV; 1980, No. 5, Part IV; 1980, No. 33, Part III; 1981, No. 2, Part IV; 1981, No. 6, Part III; 1982, No. 9, Part IV; 1982, No. 112, Part IV; 1983, No. 5, Part IV; 1983, No. 41, Part IV

11. Excise duty payable—(1) The principal Act is hereby amended by repealing the Third Schedule (as substituted by section 11 (1) of the Customs Acts Amendment Act 1983), and substituting the new Third Schedule set out in the **Fifth** Schedule to this Act.

(2) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing section 11 and the Fifth Schedule thereto.

(3) The Customs Acts Amendment Act (No. 2) 1983 is hereby consequentially amended by repealing section 44.

PART V

MOTOR SPIRITS DUTY

12. This Part to be read with Motor Spirits Duty Act 1961—This Part of this Act shall be read together with and deemed part of the Motor Spirits Duty Act 1961* (in this Part referred to as the principal Act).

R.S. Vol. 14, p. 552

13. Motor spirits duty—(1) Section 10 (1) of the principal Act (as substituted by section 23 (2) of the Customs Acts Amendment Act 1982 and amended by section 24 of the Customs Acts Amendment Act 1982) is hereby further amended—

(a) By omitting from paragraph (b) the expression “15.7”, and substituting the expression “18.2”;

(b) By omitting from paragraph (c) the expression “16.2”, and substituting the expression “18.7”.

(2) The Customs Acts Amendment Act 1982 is hereby consequentially amended by repealing sections 23 (2) and 24.

SCHEDULES

FIRST SCHEDULE
CUSTOMS TARIFF

Section 3 (1)

ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED

PART I
THE STANDARD TARIFF

Number	Goods	Rates of Duty		Statistical Key	
		Normal Tariff	Preferential Tariff	Code	Unit Description
22.03	Beer made from malt:				
	- Containing more than 1.7% but not more than 3% alcohol vol.:				
22.03.025	-- In containers of not less than 2 litres capacity	53.57c		00B	1
			Aul 32.50c Can 48.85c Pac 32.50c		
22.03.027	-- Other	59.86c		00E	1
			Aul 38.80c Can 55.14c Pac 38.80c		
	- Containing more than 3% but not more than 4.35% alcohol vol.:				
22.03.035	-- In containers of not less than 2 litres capacity	71.25c		00H	1
			Aul 50.10c Can 66.53c Pac 50.10c		

11. Excise duty payable—(1) The principal Act is hereby amended by repealing the Third Schedule (as substituted by section 11 (1) of the Customs Acts Amendment Act 1983), and substituting the new Third Schedule set out in the **Fifth Schedule** to this Act.

(2) The Customs Acts Amendment Act 1983 is hereby consequentially amended by repealing section 11 and the Fifth Schedule thereto.

(3) The Customs Acts Amendment Act (No. 2) 1983 is hereby consequentially amended by repealing section 44.

PART V

MOTOR SPIRITS DUTY

12. This Part to be read with Motor Spirits Duty Act 1961—This Part of this Act shall be read together with and deemed part of the Motor Spirits Duty Act 1961* (in this Part referred to as the principal Act).

R.S. Vol. 14, p. 552

13. Motor spirits duty—(1) Section 10 (1) of the principal Act (as substituted by section 23 (2) of the Customs Acts Amendment Act 1982 and amended by section 24 of the Customs Acts Amendment Act 1982) is hereby further amended—

(a) By omitting from paragraph (b) the expression “15.7”, and substituting the expression “18.2”:

(b) By omitting from paragraph (c) the expression “16.2”, and substituting the expression “18.7”.

(2) The Customs Acts Amendment Act 1982 is hereby consequentially amended by repealing sections 23 (2) and 24.

SCHEDULES

FIRST SCHEDULE
CUSTOMS TARIFF

Section 3 (1)

ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED

PART I
THE STANDARD TARIFF

Number	Goods	Rates of Duty		Code	Unit	Statistical Key	Description
		Normal Tariff	Preferential Tariff				
22.03	Beer made from malt:						
	- Containing more than 1.7% but not more than 3% alcohol vol.:						
22.03.025	-- In containers of not less than 2 litres capacity	53.57c	Aul 32.50c Can 48.85c Pac 32.50c	00B	1		
22.03.027	-- Other	59.86c	Aul 38.80c Can 55.14c Pac 38.80c	00E	1		
	- Containing more than 3% but not more than 4.35% alcohol vol.:						
22.03.035	-- In containers of not less than 2 litres capacity	71.25c	Aul 50.10c Can 66.53c Pac 50.10c	00H	1		

22.03.037	-- Other	per l	80.85c	Aul 59.70c Can 76.13c Pac 59.70c	00L	I
22.03.041	- Containing more than 4.35% but not more than 5% alcohol vol.	per l	\$1.2016	Aul 94.00c Can \$1.1544 Pac 94.00c	00H	I
22.03.049	- Containing more than 5% alcohol vol.	per l.	\$1.5524	Aul \$1.22 Can \$1.5052 Pac \$1.22	00J	I
22.07	Other fermented beverages (for example, cider, perry and mead):					
	- Other kinds:					
22.07.008	-- Other	per l al	\$16.30	..	00E	1 al
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% vol. or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:					
	- Rectified spirits of wine:					
22.08.018	-- Other	per l al	\$21.22	Aul \$21.10 Can \$21.10 Pac \$21.10	00D	1 al
22.08.038	- Other	per l al	\$21.22	Aul \$21.10 Can \$21.10 Pac \$21.10	00E	1 al

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Code	Statistical Key	
		Normal Tariff	Preferential Tariff		Unit	Description
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:					
	- Cordials, liqueurs and bitters:					
	- - Other:					
22.09.018	- - - Other kinds <i>per l al</i>	\$21.10	Aul \$21.10	01F	1 al	Containing more than 23% vol. but not exceeding 57% vol. Other
	- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:					
22.09.022	- - Rum <i>per l al</i>	\$20.34	Aul \$16.30 Can \$20.11 Pac \$16.30	01C 09J	1 al 1 al	In bottles Otherwise packed
22.09.026	- - Brandy <i>per l al</i>	\$20.11	Aul \$16.30 Pac \$16.30	01J 09D	1 al 1 al	In bottles Otherwise packed
22.09.032	- - Gin, geneva, schnapps <i>per l al</i>	\$19.83	Aul \$18.65 1.1.1985 \$18.06 1.1.1986 \$17.47 1.1.1987 \$16.88 1.1.1988 \$16.30 Pac \$16.30	01J 09D	1 al 1 al	In bottles Otherwise packed

22.03.037	-- Other	per l	80.85c	Aul \$9.70c Can 76.13c Pac \$9.70c	00L	1
22.03.041	- Containing more than 4.35% but not more than 5% alcohol vol.	per l	\$1.2016	Aul 94.00c Can \$1.1544 Pac 94.00c	00H	1
22.03.049	- Containing more than 5% alcohol vol.	per l	\$1.5524	Aul \$1.22 Can \$1.5052 Pac \$1.22	00J	1
22.07	Other fermented beverages (for example, cider, perry and mead):					
	- Other kinds:					
22.07.008	-- Other	per l al	\$16.30		00E	1 al
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% vol. or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:					
	- Rectified spirits of wine:					
22.08.018	-- Other	per l al	\$21.22	Aul \$21.10 Can \$21.10 Pac \$21.10	00D	1 al
22.08.038	- Other	per l al	\$21.22	Aul \$21.10 Can \$21.10 Pac \$21.10	00E	1 al

22.09.036	-- Whisky	per l al	\$18.03						
						Aul \$15.61	01D	1 al	In bottles
						1.1.1985 \$14.47	09K	1 al	Otherwise packed
						1.1.1986 \$13.33			
						1.1.1987 \$12.19			
						1.1.1988 \$11.05			
						Can \$17.91			
						Pac \$11.05			
22.09.042	-- Vodka	per l al	\$19.95			Aul \$18.65	01D	1 al	In bottles
						1.1.1985 \$18.06	09K	1 al	Otherwise packed
						1.1.1986 \$17.47			
						1.1.1987 \$16.88			
						1.1.1988 \$16.30			
						Can \$19.83			
						Pac \$16.30			
22.09.048	-- Other	per l al	\$21.22			Aul \$21.10			Spirits obtained by dis-
						Can \$21.10			tilling wine or grape
									marc:
							01B	1 al	.In bottles
							09H	1 al	.Otherwise packed
									Other:
							11K	1 al	.In bottles
							19E	1 al	.Otherwise packed
	- Other:								
22.09.058	-- Other kinds	per l al	\$21.24			Aul \$21.10	01H	1 al	Containing more than
						Can \$21.10			23% vol. but not exceed-
						Pac \$21.10	09C	1 al	ing 57% vol.
									Other
24.02	Manufactured tobacco; tobacco extracts and essences:								
24.02.001	- Cigars, cheroots and cigarillos, including the weight of every band, wrapper or attachment thereto	per kg	\$22.83 plus 12.5			Aul \$22.27 plus 12.5	00G	kg	
						Can \$22.27			
						plus 12.5			
						DC \$22.27			
						plus 12.5			
						Pac \$15.59			

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Code	Unit	Statistical Key	Description
		Normal Tariff	Preferential Tariff				
Manufactured tobacco, etc.—continued							
- Cigarettes:							
24.02.012	-- Exceeding in weight 1.134 kg per 1000	\$24.86 plus 35	Aul \$24.86 plus 35 DC \$24.86 plus 30 Pac \$24.86	00J	kg		
24.02.018	-- Not exceeding in weight 1.134 kg per 1000	\$28.21 plus 35	Aul \$28.21 plus 35 DC \$28.21 plus 30 Pac \$28.21	00G	Th		
24.02.021	- Snuff	\$21.68	Aul \$21.40 Can \$21.40 Pac \$15.59	00H	kg		
24.02.029	- Other manufactured tobacco	\$18.64 plus 35	Aul \$18.64 plus 30 Can \$18.64 plus 30 Pac \$18.64	01G 11D 19K	kg kg kg		Pipe Cigarette Other

22.09.036	-- Whisky	per l al	\$18.03						
						Aul \$15.61			In bottles
						1.1.1985 \$14.47			Otherwise packed
						1.1.1986 \$13.33			
						1.1.1987 \$12.19			
						1.1.1988 \$11.05			
						Can \$17.91			
						Pac \$11.05			
22.09.042	-- Vodka	per l al	\$19.95						
						Aul \$18.65			In bottles
						1.1.1985 \$18.06			Otherwise packed
						1.1.1986 \$17.47			
						1.1.1987 \$16.88			
						1.1.1988 \$16.30			
						Can \$19.83			
						Pac \$16.30			
22.09.048	-- Other	per l al	\$21.22						
						Aul \$21.10			Spirits obtained by dis-
						Can \$21.10			tilling wine or grape
									marc:
									.In bottles
									.Otherwise packed
									Other:
									.In bottles
									.Otherwise packed
22.09.058	-- Other kinds	per l al	\$21.24						
						Aul \$21.10			Containing more than
						Can \$21.10			23% vol. but not exceed-
						Pac \$21.10			ing 57% vol.
									Other
24.02	Manufactured tobacco; tobacco extracts and essences:								
24.02.001	- Cigars, cheroots and cigarillos, including the weight of every band, wrapper or attachment thereto	per kg	\$22.83 plus 12.5						
						Aul \$22.27			
						plus 12.5			
						Can \$22.27			
						plus 12.5			
						DC \$22.27			
						plus 12.5			
						Pac \$15.59			

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Code	Statistical Key	
		Normal Tariff	Preferential Tariff		Unit	Description
Manufactured tobacco, etc.—continued						
- Cigarettes:						
24.02.012	-- Exceeding in weight 1.134 kg per 1000	\$24.86 plus 35	Aul \$24.86 plus 35 DC \$24.86 plus 30 Pac \$24.86	00J	kg	
24.02.018	-- Not exceeding in weight 1.134 kg per 1000	\$28.21 plus 35	Aul \$28.21 plus 35 DC \$28.21 plus 30 Pac \$28.21	00G	Th	
24.02.021	- Snuff	\$21.68	Aul \$21.40 Can \$21.40 Pac \$15.59	00H	kg	
24.02.029	- Other manufactured tobacco per kg	\$18.64 plus 35	Aul \$18.64 plus 30 Can \$18.64 plus 30 Pac \$18.64	01G	kg	Pipe
				11D	kg	Cigarette
				19K	kg	Other

27.10	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</p> <p>- Petroleum partly refined, including topped crude</p> <p>- Motor spirit:</p> <p>-- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:</p> <p>--- Imported by the holder of a licence under the Motor Spirits Duty Act 1961</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p>00K</p> <p>01C</p> <p>11L</p> <p>19F</p>	<p>tne</p> <p>tne</p> <p>tne</p> <p>tne</p>	<p>Aviation spirit</p> <p>Other:</p> <p>Research Octane No. (RON) 92 or greater (premium grade)</p> <p>Research Octane No. (RON) less than 92 (regular grade)</p>
27.10.001	<p>- Petroleum partly refined, including topped crude</p>	<p>Free</p>	<p>00K</p>	<p>tne</p>	<p>Aviation spirit</p> <p>Other:</p> <p>Research Octane No. (RON) 92 or greater (premium grade)</p> <p>Research Octane No. (RON) less than 92 (regular grade)</p>
27.10.011	<p>--- Imported by the holder of a licence under the Motor Spirits Duty Act 1961</p>	<p>Free</p>	<p>01C</p> <p>11L</p> <p>19F</p>	<p>tne</p> <p>tne</p> <p>tne</p>	<p>Aviation spirit</p> <p>Other:</p> <p>Research Octane No. (RON) 92 or greater (premium grade)</p> <p>Research Octane No. (RON) less than 92 (regular grade)</p>
27.10.021	<p>--- Otherwise imported:</p> <p>--- As may be determined by the Minister</p>	<p>13.7c</p> <p>13.7c</p>	<p>01J</p> <p>11F</p> <p>19A</p>	<p>1</p> <p>1</p> <p>1</p>	<p>Aviation spirit</p> <p>Other:</p> <p>Research Octane No. (RON) 92 or greater (premium grade)</p> <p>Research Octane No. (RON) less than 92 (regular grade)</p>

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Statistical Key	
		Normal Tariff	Preferential Tariff	Code	Unit Description
Petroleum oils, etc.—continued					
- Motor spirit—continued					
-- In bulk, etc.—continued					
--- Otherwise imported—continued					
---- Other					
27.10.027	With a Research Octane No. (RON) less than 92 (regular grade)	18.2c	18.2c	01G 09B	1 1 Aviation spirit Other
27.10.028	Other	18.7c	18.7c	01C 09J	1 1 Aviation spirit Other
-- In other containers:					
27.10.031	As may be determined by the Minister	13.7c	13.7c	01D	1 Aviation spirit Other:
				11A	1 Research Octane No. (RON) 92 or greater (premium grade)
				19G	1 Research Octane No. (RON) less than 92 (regular grade)
--- Other:					
27.10.034	With a Research Octane No. (RON) less than 92 (regular grade) per l	25 plus 15.37c or ♦	Aul 18.2c Can 20 plus 15.37c or ♦ Pac 18.2c	01C 09J	1 1 Aviation spirit Other

27.10	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</p>	<p>-- Petroleum partly refined, including topped crude -- Motor spirit: -- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more: -- -- Imported by the holder of a licence under the Motor Spirits Duty Act 1961</p>	<p>Free</p> <p>Free</p>	<p>00K</p> <p>01C</p> <p>11L</p> <p>19F</p>	<p>tne</p> <p>tne</p> <p>tne</p> <p>tne</p>	<p>Aviation spirit Other: . Research Octane No. (RON) 92 or greater (premium grade) . Research Octane No. (RON) less than 92 (regular grade)</p>
27.10.001			Free	00K	tne	
27.10.011			Free	01C	tne	Aviation spirit Other: . Research Octane No. (RON) 92 or greater (premium grade) . Research Octane No. (RON) less than 92 (regular grade)
27.10.021	<p>--- Otherwise imported: --- As may be determined by the Minister</p>	<p>per l</p>	<p>13.7c</p> <p>13.7c</p>	<p>01J</p> <p>11F</p> <p>19A</p>	<p>1</p> <p>1</p> <p>1</p>	<p>Aviation spirit Other: . Research Octane No. (RON) 92 or greater (premium grade) . Research Octane No. (RON) less than 92 (regular grade)</p>

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Statistical Key	
		Normal Tariff	Preferential Tariff	Code	Unit Description
Petroleum oils, etc.—continued					
-- Motor spirit—continued					
-- In bulk, etc.—continued					
-- Otherwise imported—continued					
---- Other					
27.10.027	With a Research Octane No. (RON) less than 92 (regular grade)	18.2c	18.2c	01G 09B	1 1 Aviation spirit Other
27.10.028	Other	18.7c	18.7c	01C 09J	1 1 Aviation spirit Other
-- In other containers:					
27.10.031	As may be determined by the Minister	13.7c	13.7c	01D 11A	1 1 Aviation spirit Other: Research Octane No. (RON) 92 or greater (premium grade)
				19G	1 Research Octane No. (RON) less than 92 (regular grade)
---- Other:					
27.10.034	With a Research Octane No. (RON) less than 92 (regular grade) per l	25 plus 15.37c or ♦	Aul 18.2c Can 20 plus 15.37c or ♦ Pac 18.2c	01C 09J	1 1 Aviation spirit Other

27.10.035	...	per l	18.67c	Can 18.01c	01K 09E	1 1	Aviation spirit Other
27.10.036	---- Other	per l	25 plus 15.87c or ♦	Aul 18.7c Can 20 plus 15.87c or ♦ Pac 18.7c	01F 09A	1 1	Aviation spirit Other
27.10.037	...	per l	19.17c	Can 18.51c	01B 09H	1 1	Aviation spirit Other
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
	- Methanol (methyl alcohol):						
29.04.005	-- When declared for use solely as racing fuel	per l	18.7c	18.7c	00F	1	
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials:						
	- Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm ³ :						
36.08.001	-- Motor spirit as defined in Note 5 to Chapter 27	per l	25 plus 15.87c or ♦	Aul 18.7 Can 20 plus 15.87c or ♦ DC 20 plus 15.87c or ♦ Pac 18.7c	00K	1	
36.08.002	...	per l	19.17c	Can 18.51c	00F	1	

FIRST SCHEDULE—continued

Number	Goods	Rates of Duty		Statistical Key		
		Normal Tariff	Preferential Tariff	Code	Unit	Description
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:					
	- Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as fuel in piston engines of motor vehicles or aircraft:					
38.19.041	-- As may be determined by the Minister	13.7c	13.7c	00H	1	
38.19.049	-- Other	18.7c	18.7c	00J	1	

Section 4 (1)

SECOND SCHEDULE
 ITEMS SUBSTITUTED IN THIRD SCHEDULE TO CUSTOMS ACT 1966
 EXCISE DUTIES

Tariff Item	Goods	Rates of Duty
24.02.001 } 24.02.021 }	"Tobacco, manufactured: Cigars and snuff: Containing less than 75 percent of tobacco grown in New Zealand Containing 75 percent or more of tobacco grown in New Zealand	per kg \$16.61 per kg \$15.59
24.02.012	Cigarettes: Exceeding in weight 1.134 kg per 1000	per kg \$24.86
24.02.018	Not exceeding in weight 1.134 kg per 1000	per 1000 \$28.21
24.02.029	Other manufactured tobacco	per kg \$18.64"

Section 7 (1)

THIRD SCHEDULE

ITEMS SUBSTITUTED IN FIRST SCHEDULE TO SALES TAX ACT 1974

FIRST SCHEDULE**RATES OF SALES TAX****“PART F**

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 20 PERCENT OF THEIR SALE VALUE

1. All other goods, being goods not subject to any other rate of sales tax.
2. Motor cycles classified under heading 87.09 of the Customs Tariff having piston engines with a total piston displacement not exceeding 125 cubic centimetres.
3. Trailers, other than those specified under the provisions of Part G of this Schedule, for motor vehicles.

PART G

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 10 PERCENT OF THEIR SALE VALUE

1. Aircraft.
2. Such other goods (not being goods specified in Parts A to F and H to S of this Schedule), as may from time to time be determined by the Minister and subject to such conditions as the Minister may prescribe.
3. Combs and hair slides.
4. Statuettes, vases, and ornaments.
5. Motor vehicles having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes.
6. Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, being all goods classified under heading 84.53 of the Customs Tariff.
7. Caravans, being of the motor vehicle trailer type, fitted with accommodation for permanent or temporary human occupation.
8. Ships and other vessels, including parts or trailers for ships and other vessels.

PART H

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.16 PER LITRE

1. Wines, vermouths, and other fermented beverages, whether flavoured or not, containing more than 14 percent volume of alcohol, classified under headings 22.05 and 22.06 of the Customs Tariff, fortified by the addition of spirits or any substance containing spirits.

PART I

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$1.32 PER LITRE

1. Wines, vermouths, and other fermented beverages classified under headings 22.05 and 22.06 of the Customs Tariff, other than those specified in Part H of this Schedule.

THIRD SCHEDULE—*continued*

PART J

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.40 PER LITRE

1. Bitters; and spirits containing not more than 23 percent volume of alcohol, classified within items 22.09.011 and 22.09.052 of the Customs Tariff.

PART K

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$5.01 PER LITRE

1. Gin, geneva, schnapps, and vodka.

PART L

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$7.47 PER LITRE

1. All spirituous beverages classified within heading 22.09 of the Customs Tariff (other than gin, geneva, schnapps, vodka, bitters, and spirits containing not more than 23 percent volume of alcohol classified within items 22.09.011 and 22.09.052 of the Customs Tariff).

PART R

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.59 PER GIGAJOULE

1. Natural gas.

PART S

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 6.86 CENTS PER LITRE

1. Liquefied petroleum gas.”
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Section 9 (1)

FOURTH SCHEDULE

NEW FIRST SCHEDULE TO BEER DUTY ACT 1977

"FIRST SCHEDULE

RATES OF BEER DUTY

Beer exceeding 1.70 percent volume of alcohol, but not exceeding 3.00 percent volume of alcohol	
In containers of not less than 2 litres capacity	32.50 cents per litre.
Other	38.80 cents per litre.
Beer exceeding 3.00 percent volume of alcohol, but not exceeding 4.35 percent volume of alcohol	
In containers of not less than 2 litres capacity	50.10 cents per litre.
Other	59.70 cents per litre.
Beer exceeding 4.35 percent volume of alcohol, but not exceeding 5.00 percent volume of alcohol	94.00 cents per litre.
Beer exceeding 5.00 percent volume of alcohol	\$1.22 per litre."

FIFTH SCHEDULE

Section 11 (1)

NEW THIRD SCHEDULE TO DISTILLATION ACT 1971

“THIRD SCHEDULE

CLASSES OR KINDS OF SPIRITS

1. For the purposes of this Schedule ‘Tariff item’ has the same meaning as in section 2 of the Customs Act 1966.

2. Interpretation of this Schedule shall be governed by the same rules of interpretation applicable to the Customs Tariff.

3. Notwithstanding anything in this Act or in the Customs Act 1966, all spirits specified in this Schedule that are contained in ornamental containers shall be subject to duty at the rate applicable to those spirits under this Schedule.

Classes or Kinds of Spirits	Rates of Duty
1. Gin, geneva, schnapps of Tariff item 22.09.032	per litre of alcohol \$16.30.
2. Whisky of Tariff item 22.09.036	per litre of alcohol \$11.05.
3. Vodka of Tariff item 22.09.042	per litre of alcohol \$16.30.
4. Cordials, liqueurs, spirits, and other spirituous beverages (containing more than 23 percent volume of alcohol) of Tariff items 22.09.018, 22.09.048, and 22.09.058 as may be approved by the Minister	per litre of alcohol \$16.30.
5. Ethyl alcohol or neutral spirits, denatured or undenatured, of Tariff item 22.08.038 for use in museums, hospitals, universities, and other institutions, as may be approved by the Minister or for educational or scientific purposes in such quantities as the Minister may prescribe	Free
6. All other spirits not specified above	The lowest rate of duty applicable to these goods under the Standard Tariff.”