

## FINANCE (REVENUE) BILL

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### EXPLANATORY NOTE

#### PARTS I AND II

*Parts I and II*, which come into force on 31 July 1991, give effect to budget announcements in relation to the excise duty and other duty payable on alcohol, tobacco, and motor spirits.

*Part I* amends the Customs Act 1966.

*Part II* amends the Tariff Act 1988.

#### PART III

##### AMENDMENTS TO INCOME TAX ACT 1976

This Part, which comes into force on 1 August 1991, amends the Income Tax Act 1976 to give effect to the announcement in the Budget relating to the application of the non-resident withholding tax provisions of the Act in respect of payments of interest by approved issuers.

*Clause 7* amends section 309 of the Act, which is the interpretation provision relating to non-resident withholding tax, to insert definitions of the terms “approved issuer” (being a person approved under the new *section 311B*), and “registered security” (which is defined by reference to the new *section 86F* inserted into the Stamp and Cheque Duties Act 1971 by *clause 12* of the Bill), and to insert a reference to a relevant provision in the latter Act.

*Clause 8* amends section 311 of the Act by providing for the zero-rating of non-resident withholding income consisting of interest where the person by whom the interest is derived and the person by whom it is paid are not related persons, and the interest is paid by an approved issuer in respect of a registered security.

*Clause 9* inserts new *sections 311A to 311C* into the Act to provide for the approval as approved issuers of persons to whom money is, has been, or may in future be lent.

The new *section 311A* provides for applications for approval as an approved issuer.

The new *section 311B(1)* provides that a person who has made a duly completed application will be deemed to be approved as an approved issuer from the date upon which the Commissioner received the application, unless

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Price  
incl. GST \$6.80

notified within 20 working days that the Commissioner has declined the application under *subsection (2)*. Under that subsection the Commissioner may decline an application where the Commissioner considers that the person has, within the previous 2 years (or such lesser period as falls between 1 August 1991 and the date of the application) been responsible for serious default or neglect in complying with the person's obligations under the Inland Revenue Acts.

The new *section 311c(1)* allows the Commissioner to revoke an approval given under *section 311B*, where satisfied that the approved issuer has been responsible for serious default or neglect in complying with the issuer's obligations under the Inland Revenue Acts.

*Subsection (2)* requires an approval to be revoked where the approved issuer so requests in writing.

*Subsection (3)* provides that, notwithstanding any revocation of approval, an approved issuer will be treated as still being such, for the purposes of Part IX of the Income Tax Act 1976 and the new *Part VI B* of the Stamp and Cheque Duties Act 1971, in relation to any payments of interest made in respect of money lent to the person under a registered security before the date of the revocation.

*Clause 10* amends section 317 of the Act, which provides that non-resident withholding tax is to be a final tax in certain cases, to insert a reference to nil amounts of non-resident withholding tax in cases to which the new zero-rating provision in *section 311(1)(aa)* applies.

#### PART IV

##### AMENDMENTS TO STAMP AND CHEQUE DUTIES ACT 1971

This Part, which comes into force on 1 August 1991, provides for an approved issuer levy at the rate of 2 cents for each \$1 of leviable value in respect of loan transactions registered with the Commissioner of Inland Revenue by persons who are approved as approved issuers under new *section 311B* of the Income Tax Act 1976.

*Clause 12* inserts a new *Part VI B* into the Stamp and Cheque Duties Act 1971 relating to the approved issuer levy.

The new *section 86F* defines various terms used in the Part.

The new *section 86C* provides that any approved issuer may apply to the Commissioner of Inland Revenue to register as a registered security any transaction or class of transactions involving money lent to that approved issuer.

Under the new *section 86H* the Commissioner is required to register a transaction or class of transactions within 20 working days, where the Commissioner has received a duly completed application and is satisfied that the money lent under the transaction or class of transactions is to be lent on or after 1 August 1991.

Registration takes effect from the date on which the duly completed application was received by the Commissioner.

The new *section 86I* provides that, for the purposes of application of the levy under new *section 86J* and the purposes of Part IX of the Income Tax Act 1976 (which relates to non-resident withholding tax), a payment of interest will be treated as being paid in respect of a registered security only where and to the extent that an approved issuer pays approved issuer levy in respect of the leviable value of the registered security at the time of payment of that interest at the rate specified in new *section 86J* and by the date specified in *section 86K*, or by such later date as the Commissioner may determine under *section 86M*.

The new *section 86J* provides that approved issuer levy in respect of any registered security at any time is to be computed at the rate of 2 cents for every \$1 of the leviable value of the registered security at that time.

The new *section 86K* provides that any approved issuer making payment of approved issuer levy in relation to any payment of interest in respect of a registered security is to pay the levy not later than the 14th day of the month following that in which the interest was paid in the case of interest payments made before 1 June 1992, and not later than the 20th day of the following month in the case of interest payments made on or after that date. Payment is to be accompanied by a statement setting out particulars prescribed by the Commissioner.

The new *section 86L* provides for refunds of amounts of levy paid in error or in excess of the proper amount. Where a refund is made, the relevant payment of interest will be deemed for the purposes of Part IX of the Income Tax Act 1976 not to have been paid in respect of a registered security.

The new *section 86M* allows the Commissioner to alter the date for payment of approved issuer levy in any case where it appears that any failure to comply with *section 86K* was due to circumstances beyond the payer's control.

The new *section 86N* creates offences of wilfully or negligently giving false information or misleading or attempting to mislead the Commissioner or any official of the Inland Revenue Department in relation to matters under the new *Part VI.B*.

*Clause 13* amends section 98 (1) of the Stamp and Cheque Duties Act 1971, which relates to duty recoverable by the Commissioner, to exclude approved issuer levy from the ambit of the section.

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*Hon. Wyatt Creech*

**FINANCE (REVENUE)**

ANALYSIS

Title	
1. Short Title	10. Non-resident withholding tax to be final tax in certain cases
	<b>PART IV</b>
<b>PART I</b>	AMENDMENTS TO STAMP AND CHEQUE DUTIES ACT 1971
<b>CUSTOMS</b>	11. Part to be read with Stamp and Cheque Duties Act 1971
2. This Part to be read with Customs Act 1966	12. New Part inserted
3. Third Schedule amended	
	<b>PART VI<sub>B</sub></b>
<b>PART II</b>	APPROVED ISSUER LEVY
<b>TARIFF</b>	86F. Interpretation
4. This Part to be read with Tariff Act 1988	86G. Application to register securities
5. Tariff	86H. Registration of securities by Commissioner
	86I. Application of approved issuer levy and zero-rating
<b>PART III</b>	86J. Approved issuer levy
AMENDMENTS TO INCOME TAX ACT 1976	86K. Payment of approved issuer levy
6. Part to be read with Income Tax Act 1976	86L. Refund of levy paid in error or in excess
7. Interpretation—non-resident withholding tax	86M. Relief in cases of serious hardship
8. Non-resident withholding tax imposed	86N. Offence to give false information
9. New sections inserted	13. Duty recoverable by Commissioner in official name
311A. Persons who may apply for approval	Schedules
311B. Approval of person as approved issuer	
311C. Revocation or cancellation of approval	

A BILL INTITULED

**An Act to make provision with respect to public finances and other matters**

BE IT ENACTED by the Parliament of New Zealand as follows:

5     **1. Short Title**—This Act may be cited as the Finance (Revenue) Act 1991.

## PART I

## CUSTOMS

**2. This Part to be read with Customs Act 1966**—(1) This Part of this Act and the **First Schedule** to this Act shall be read together with and deemed part of the Customs Act 1966\* (in this Part referred to as the principal Act). 5

(2) This Part of this Act shall come into force on the 31st day of July 1991.

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

Amendments: 1979, No. 7; 1979, No. 137, Part I; 1980, No. 5, Part I; 1980, No. 33, Part I; 1981, No. 2, Part I; 1981, No. 5, 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; 1984, No. 6, Part I; 1985, No. 131; 1985, No. 145, Part I; 1986, No. 44; 1987, No. 63; 1987, No. 75; 1987, No. 89; 1987, No. 128; 1988, No. 17; 1988, No. 127; 1988, No. 182; 1989, No. 13, Part IV; 1989, No. 47; 1990, No. 89; 1990, No. 117

**3. Third Schedule amended**—The principal Act is hereby amended by repealing so much of the Third Schedule (as substituted by section 4 (1) of the Customs Amendment Act 1989) as relates to items 99.10.25F, 99.10.45L, 99.10.60D, 99.10.70A, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25G, 99.30.35D, 99.30.55J, 99.30.65F, 99.30.75C, 99.30.85L, 99.30.95H, 99.35.20H, 99.35.40B, 99.35.50K, 99.40.25B, 99.40.35K, 99.40.45G, 99.40.55D, 99.40.65A, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.70K, 99.45.75L, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.45B, 99.50.55K, 99.50.65G, 99.50.75D, 99.50.85A, 99.60.10E, 99.60.25C, 99.60.35L, 99.65.10G, 99.65.20D, 99.65.30A, 99.65.40J, 99.65.45K, 99.65.60C, 99.75.15C, 99.75.20K, and 99.75.65K, and substituting the items and rates of duty set out in the **First Schedule** to this Act. 10 15 20

## PART II

## TARIFF

**4. This Part to be read with Tariff Act 1988**—(1) This Part of this Act and the **Second Schedule** to this Act shall be read together with and deemed part of the Tariff Act 1988\* (in this Part referred to as the principal Act). 30

(2) This Part of this Act shall come into force on the 31st day of July 1991.

\*1988, No. 155

Amendments: 1989, No. 48; 1990, No. 88

**5. Tariff**—The First Schedule to the principal Act is hereby amended by repealing so much of Part I as relates to items 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12, 2204.29.18, 35

- 2205.10.11, 2205.10.19, 2205.10.32, 2205.10.38, 2205.90.11,  
 2205.90.19, 2205.90.32, 2205.90.38, 2206.00.08, 2206.00.18,  
 2206.00.28, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79,  
 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.29, 2207.20.39,  
 5 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49, 2208.10.59,  
 2208.20.04, 2208.20.08, 2208.20.19, 2208.20.29, 2208.30.04,  
 2208.30.08, 2208.30.19, 2208.40.04, 2208.40.08, 2208.40.19,  
 2208.50.04, 2208.50.08, 2208.50.19, 2208.90.05, 2208.90.08,  
 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25, 2208.90.28,  
 10 2208.90.35, 2208.90.37, 2208.90.48, 2208.90.58, 2208.90.68,  
 2208.90.79, 2208.90.89, 2208.90.99, 2402.10.00, 2402.20.02,  
 2402.20.08, 2402.90.01, 2402.90.12, 2402.90.18, 2403.10.09,  
 2403.91.09, 2403.99.01, 2403.99.19, 2710.00.11, 2710.00.19,  
 2710.00.32, 2710.00.38, 2905.11.09, 3606.10.09, and  
 15 3823.90.29, and substituting the items, rates of duty, and  
 statistical keys set out in the **Second Schedule** to this Act.

## PART III

## AMENDMENTS TO INCOME TAX ACT 1976

- 6. Part to be read with Income Tax Act 1976**—(1) This  
 20 Part of this Act shall be read together with and deemed part of  
 the Income Tax Act 1976\* (hereafter in this Part of this Act  
 referred to as the principal Act).

(2) This Part of this Act shall come into force on the 1st day  
 of August 1991.

\*R.S. Vol. 12, p. 1

Amendments: 1983, No. 4; 1983, No. 139; 1984, No. 10; 1985, No. 59; 1985, No. 125;  
 1986, No. 3; 1986, No. 7; 1986, No. 41; 1986, No. 117; 1987, No. 66; 1987, No. 104;  
 1987, No. 190; 1988, No. 6; 1988, No. 14; 1988, No. 133; 1988, No. 225; 1989, No. 7;  
 1989, No. 13, Part II; 1989, No. 49; 1989, No. 150; 1990, No. 24; 1990, No. 63; 1990,  
 No. 91; 1991, No. 10; 1991, No. 14; 1991, No. 47

- 7. Interpretation—non-resident withholding tax**—

- (1) Section 309 (1) of the principal Act (as substituted by section  
 46 of the Income Tax Amendment Act (No. 5) 1988) is hereby  
 amended by inserting, in their appropriate alphabetical order,  
 the following definitions:

- 30 “ ‘Approved issuer’ means at any time a person in respect  
 of whom an approval under **section 311b** of this Act  
 remains in force:

“ ‘Registered security’ has the same meaning as in **section  
 86f** of the Stamp and Cheque Duties Act 1971.”

- 35 (2) Section 309 of the principal Act (as so substituted) is  
 hereby amended by adding the following subsection:

“(3) For the purposes of this Part of this Act, an amount of  
 interest shall be treated as being paid by an approved issuer in  
 respect of a registered security only where that amount is

treated as being so paid under **section 86i** of the Stamp and Cheque Duties Act 1971.”

**8. Non-resident withholding tax imposed**—(1) Section 311 (1) of the principal Act (as substituted by section 47 of the Income Tax Amendment Act (No. 5) 1988) is hereby amended 5  
by inserting, after paragraph (a), the following paragraph:

“(aa) At the rate of zero percent of the gross amount of so much of that income as consists of interest where and to the extent that—

“(i) The person by whom that interest is derived 10  
and the person by whom that interest is paid are not associated persons; and

“(ii) The interest is paid by an approved issuer in respect of a registered security.”.

(2) Section 311 (1) of the principal Act (as so inserted) is 15  
hereby further amended by omitting, from paragraph (b), the words “paragraph (a) of this subsection does not apply”, and substituting the words “neither paragraph (a) nor **paragraph (aa)** of this subsection applies”.

**9. New sections inserted**—The principal Act is hereby 20  
amended by inserting, after section 311, the following sections:

“311A. **Persons who may apply for approval**—Any person to whom money is, has been, or may in future be lent may apply to the Commissioner, in writing and in such form as the Commissioner may approve, for approval of that person as 25  
an approved issuer for the purposes of this Part of this Act.

“311B. **Approval of person as approved issuer**—  
(1) Where the Commissioner has received from any person any duly completed application for approval in accordance with **section 311A** of this Act, that person shall be deemed to be 30  
approved as an approved issuer for the purposes of this Part of this Act from the date upon which the Commissioner received the application, unless the Commissioner gives notice to that person under **subsection (2)** of this section.

“(2) Where the Commissioner considers that any person who 35  
has made an application for approval under **section 311A** of this Act has, within the period commencing with the later of the 1st day of August 1991 and the date 2 years prior to the date of application, and ending with the date of application, been responsible for serious default or neglect in complying with that 40  
person’s obligations under the Inland Revenue Acts, the Commissioner may, by giving notice in writing to the person

within 20 working days after the date of receipt of the application, decline the application for approval.

5 “311c. **Revocation or cancellation of approval**—(1) The Commissioner may, at any time, on being satisfied that an approved issuer has, within the period ending with that time and commencing with the later of the 1st day of August 1991 and the date 2 years prior to that time, been responsible for serious default or neglect in complying with the approved issuer’s obligations under the Inland Revenue Acts, revoke the approval given to the approved issuer under **section 311b** of this Act, and shall notify the issuer in writing accordingly.

10 “(2) The Commissioner shall, on receipt of a written request in that behalf by an approved issuer, revoke the approval given to that approved issuer under **section 311b** of this Act, and notify the issuer in writing accordingly.

15 “(3) Notwithstanding any provision of this Part of this Act, where the Commissioner revokes under **subsection (1) or subsection (2)** of this section the approval given to an approved issuer, that approved issuer shall be deemed to remain an approved issuer for the purposes of this Part of this Act and for the purposes of **Part VIb** of the Stamp and Cheque Duties Act 1971 in relation to any payments of interest made after the date of the revocation in respect of money that was lent to the person under a registered security—

20 “(a) Before the date of the revocation; and  
25 “(b) While the person was an approved issuer.”

**10. Non-resident withholding tax to be final tax in certain cases**—Section 317 of the principal Act is hereby amended by inserting, after the words “non-resident withholding tax”, the words “(including a nil amount non-resident withholding tax, in the case of any non-resident withholding income where and to the extent that **section 311 (1) (aa)** of this Act applies)”.

#### PART IV

#### 35 AMENDMENTS TO STAMP AND CHEQUE DUTIES ACT 1971

**11. Part to be read with Stamp and Cheque Duties Act 1971**—(1) This Part of this Act shall be read together with and deemed part of the Stamp and Cheque Duties Act 1971\* (hereafter in this Part of this Act referred to as the principal Act).

\*R.S. Vol. 23, p. 771

Amendments: 1989, No. 154; 1991, No. 12



(2) This Part of this Act shall come into force on the 1st day of August 1991.

**12. New Part inserted**—The principal Act is hereby amended by inserting, after section 86E, the following Part:

“PART VI<sub>B</sub>

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“APPROVED ISSUER LEVY

“86F. **Interpretation**—In this Part of this Act, unless the context otherwise requires,—

“ ‘Approved issuer’ has the meaning assigned to that term by section 309 (1) of the Income Tax Act 1976: 10

“ ‘Approved issuer levy’ means the levy referred to in section 86J of this Act:

“ ‘Interest’ has the meaning assigned to that term by sections 2 and 309 (1) of the Income Tax Act 1976 for the purposes of Part IX of that Act: 15

“ ‘Leviable value’ means, in respect of any registered security at the time of any payment of interest in respect of that registered security, the amount of that payment of interest:

“ ‘Money lent’ has the meaning assigned to that term by section 2 of the Income Tax Act 1976; and “money lending” has a corresponding meaning: 20

“ ‘Paid’ has the meaning assigned to that term by section 309 (1) of the Income Tax Act 1976; and “pay” and “payment” have corresponding meanings: 25

“ ‘Registered security’ means at any time any transaction involving money lent to an approved issuer that is—  
 “(a) Registered by the Commissioner under section 86H of this Act on the application of the approved issuer; or 30  
 “(b) One of a class of transactions so registered.

“86G. **Application to register securities**—Any approved issuer may apply to the Commissioner, in writing and in such form as the Commissioner may approve, for registration of—

“(a) Any transaction involving money lent to that approved issuer; or 35

“(b) Any class of transactions involving money lent to that approved issuer—

as a registered security or registered securities for the purposes of this Part of this Act. 40

“86H. **Registration of securities by Commissioner**—

(1) Where—

“(a) The Commissioner has received from any approved issuer any duly completed application for registration in accordance with **section 86g** of this Act; and

5 “(b) Except in any case where the Government of New Zealand is the approved issuer, the Commissioner is satisfied that the money lent or to be lent under the transaction or class of transactions in respect of which registration is sought was or is to be lent on or  
10 after the 1st day of August 1991,—

the Commissioner shall, within 20 working days after receipt of the application and by notice in writing,—

“(c) Register the relevant transaction or class of transactions for the purposes of this Part of this Act; and

15 “(d) Notify the approved issuer of that registration.

“(2) Registration of any transaction or class of transactions under this section shall take effect from the date upon which the Commissioner received the duly completed application for registration made by the approved issuer in accordance with  
20 **section 86g** of this Act.

“**86l. Application of approved issuer levy and zero-rating**—For the purposes of Part IX of the Income Tax Act 1976 and **section 86j** of this Act, and notwithstanding any provision of that Part IX of that Act, a payment of interest shall  
25 be treated as being paid by an approved issuer in respect of a registered security only where and to the extent that payment is made by the approved issuer of approved issuer levy on the leviable value of the registered security at the time of the payment of interest—

30 “(a) At the rate specified in **section 86j** of this Act; and

“(b) By the date specified in **section 86k** of this Act, or by such later date as the Commissioner may determine pursuant to **section 86m** of this Act.

35 “**86j. Approved issuer levy**—Approved issuer levy shall be computed in respect of any registered security at any time at the rate of 2 cents for every \$1 of the leviable value of the registered security at that time.

40 “**86k. Payment of approved issuer levy**—(1) Any approved issuer making payment of any amount of approved issuer levy in relation to any payment of interest made in respect of a registered security during any month shall make payment of such amount to the Commissioner not later than—

45 “(a) The 14th day of the following month, where the levy is paid in relation to payments of interest made before the 1st day of June 1992:

“(b) The 20th day of the following month, where the levy is paid in relation to payments of interest made on or after the 1st day of June 1992.

“(2) Any payment by a person of approved issuer levy shall be accompanied by a statement in such form as the Commissioner may approve showing such particulars as the Commissioner may prescribe in relation to— 5

“(a) The payments of interest in respect of which the levy is paid:

“(b) The approved issuer or issuers of the registered security or securities in respect of which the payments of interest were made: 10

“(c) The registered security or securities in respect of which the payments of interest were made:

“(d) The computation of the amount of approved issuer levy. 15

“86L. **Refund of levy paid in error or in excess—**

(1) Where, at any time within 8 years after the date of payment, or if application for the refund is made in writing within that period, the Commissioner is satisfied that any amount of approved issuer levy has been paid in error or excess, the Commissioner may refund the amount paid in error or the excess to the person entitled. 20

“(2) Where the Commissioner is satisfied that the requirements of this section have been met, the Commissioner shall refund that amount and the relevant payment of interest shall be deemed, for the purposes of Part IX of the Income Tax Act 1976, not to have been paid in respect of a registered security. 25

“(3) All money payable by the Commissioner under this section by way of refund of levy shall be paid without further appropriation than this section. 30

“86M. **Relief in cases of serious hardship—**In any case where the Commissioner is satisfied any failure to comply with the requirements of **section 86K** of this Act was due to circumstances beyond the payer’s control, the Commissioner may make such alteration in the due date for payment of any amount of approved issuer levy as the Commissioner sees fit. 35

“86N. **Offence to give false information—**Any person who, in relation to any matter under this Part of this Act,—

“(a) Wilfully or negligently gives any false information to the Commissioner or any officer of the Inland Revenue Department; or 40

“(b) Wilfully or negligently misleads or attempts to mislead  
the Commissioner or any officer of the Inland  
Revenue Department,—  
5 commits an offence and is liable on summary conviction to a  
fine not exceeding \$2,000.”

**13. Duty recoverable by Commissioner in official  
name**—Section 98 (1) of the principal Act is hereby amended  
by inserting, after the word “Act”, the words “(not being  
10 approved issuer levy, as that term is defined in section 86F of  
this Act)”.

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## SCHEDULES

### FIRST SCHEDULE

#### AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966 EXCISE DUTIES

#### Section 3

Excise item Number	Goods	Unit	Rates of Duty
<b>99.10</b>	<b>Beer made from malt which, if imported, would be classified within Tariff item 2203.00.12, 2203.00.22, 2203.00.31 or 2203.00.39:</b>		
99.10.25F	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	25.53¢
99.10.45L	- Containing more than 2.5 % vol., but not more than 4.35 % vol.	per ℓ	68.092¢
99.10.60D	- Containing more than 4.35 % vol., but not more than 5 % vol.	per ℓ	81.71¢
99.10.70A	- Containing more than 5 % vol.	per ℓ	\$1.1916
<b>99.20</b>	<b>Wine of fresh grapes, and grape must with fermentation prevented or arrested by the addition of alcohol, including sparkling, fortified and table wine which, if imported, would be classified within Tariff item 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12, 2204.29.18:</b>		
99.20.10c	- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.0641
99.20.20L	- Other	per ℓ	\$1.7023

99.25	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if imported, would be classified within Tariff item 2205.10.11, 2205.10.19, 2205.10.32, 2205.10.38, 2205.90.11, 2205.90.19, 2205.90.32, or 2205.90.38:		
99.25.10E	- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.0641
99.25.20B	- Other	per ℓ	\$1.7023
99.30	Other fermented beverages (for example, cider, perry, mead) which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79 or 2206.00.89:		
	- Fruit wine and vegetable wine:		
99.30.15K	- - Containing not more than 14 % vol.	per ℓ	\$1.7023
99.30.25G	- - Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.0641
99.30.35D	- - Other	per l al	\$31.00
	- Other:		
99.30.55J	- - Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	81.71¢
99.30.65F	- - Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.3618
99.30.75C	- - Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.8725
99.30.85L	- - Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.0641
99.30.95H	- - Containing more than 23 % vol.	per l al	\$31.00



<p>99.40.25B</p> <p>-- Compound alcoholic preparations of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49 or 2208.10.59;</p> <p>-- Containing more than 1.15 % vol., but not more than 5 % vol.</p>	<p>per ℓ</p>	<p>81.71¢</p>
<p>99.40.35k</p> <p>-- Containing more than 5 % vol., but not more than 9 % vol.</p>	<p>per ℓ</p>	<p>\$1.3618</p>
<p>99.40.45G</p> <p>-- Containing more than 9 % vol., but not more than 14 % vol.</p>	<p>per ℓ</p>	<p>\$1.8725</p>
<p>99.40.55D</p> <p>-- Containing more than 14 % vol., but not more than 23 % vol.</p>	<p>per ℓ</p>	<p>\$3.0641</p>
<p>99.40.65A</p> <p>-- Containing more than 23 % vol.</p>	<p>per l al</p>	<p>\$31.00</p>





Finance (Revenue)

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99.45.75L	--- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.3618
99.45.80G	--- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.8725
99.45.85H	--- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.0641
99.45.90D	--- Containing more than 23 % vol.	per l al	\$31.00
<b>99.50</b>	<b>- Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25 or 2208.90.28:</b>		
	-- Bitters:		
99.50.11H	--- Containing not more than 23 % vol.	per ℓ	\$3.0641
99.50.14B	--- Containing more than 23 % vol.	per l al	\$31.00
	-- Other:		
99.50.45B	--- Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	81.71¢
99.50.55K	--- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.3618
99.50.65G	--- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.8725
99.50.75D	--- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.0641
99.50.85A	--- Containing more than 23 % vol.	per l al	\$31.00

FIRST SCHEDULE—*continued*  
 AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*  
 EXCISE DUTIES—*continued*

Excise item Number	Goods	Unit	Rates of Duty
<b>99.60</b>	<b>Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.02, 2402.20.08, 2402.90.01, 2402.90.12 or 2402.90.18:</b>		
99.60.10E	- Cigars, cheroots and cigarillos	per kg	\$133.07
99.60.25C	- Cigarettes exceeding in weight 1.1 kg per 1,000	per kg	\$133.07
99.60.35L	- Cigarettes not exceeding in weight 1.1 kg per 1,000	per 1,000	\$146.38
<b>99.65</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes, and "homogenised" or "reconstituted" tobacco which, if imported, would be classified within Tariff item 2403.10.09, 2403.91.09, 2403.99.01 or 2403.99.19:</b>		
	- Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.10G	- - Pipe	per kg	\$133.07
99.65.20D	- - Cigarette	per kg	\$133.07
	- Other:		
	- - "Homogenised" or "reconstituted" tobacco:		
99.65.30A	- - - Pipe	per kg	\$133.07
99.65.40J	- - - Cigarette	per kg	\$133.07
	- - Other:		

99.65.45k	-- -- Snuff	per kg	\$133.07
99.65.60c	-- -- Other	per kg	\$133.07
<b>99.75</b>	<b>Fuels:</b>		
99.75.15c	- Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per ℓ	30.2¢ plus 8¢ per g of Pb 10/91 32.2¢ plus 8¢ per g of Pb
99.75.18h	- Motor spirit with a Research Octane No. (RON) 92 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per ℓ	30.2¢ plus 8¢ per g of Pb 10/91 32.2¢ plus 8¢ per g of Pb
99.75.22f	- Motor spirit derived from ethanol or methanol, which if imported would be classified within Tariff item 2207.20.29, 3606.10.19, or 3823.90.29	per ℓ	30.2¢
99.75.65k	- Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09	per ℓ	30.2¢

**Section 5**  
**SECOND SCHEDULE**  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988  
**PART I**  
**THE STANDARD TARIFF**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

**Chapter 22**

**Beverages, spirits and vinegar**

22.03					
2203.00			<b>Beer made from malt:</b>		
2203.00.12	01F 09A	ℓ ℓ	- Containing more than 1.15 % vol., but not more than 2.5 % vol. .. Cans .. Other	25.53¢ <sup>1</sup>	..
2203.00.22			- Containing more than 2.5 % vol., but not more than 4.35 % vol.	9.5 plus 68.092¢ <sup>2</sup> 7/92 9 plus 68.092¢ <sup>2</sup>	AU 68.092¢ <sup>2</sup> CA 9 plus 68.092¢ <sup>2</sup> 7/92 8.5 plus 68.092¢ <sup>2</sup> LLDC 68.092¢ <sup>2</sup> Pac 68.092¢ <sup>2</sup>
2203.00.31	01A 09G	ℓ ℓ	.. Cans .. Other  - Containing more than 4.35 % vol., but not more than 5 % vol.	11 plus 81.71¢ <sup>3</sup> 7/92 10.5 plus 81.71¢ <sup>3</sup>	AU 81.71¢ <sup>3</sup> CA 10.5 plus 81.71¢ <sup>3</sup> 7/92 10

2203.00.39	01L 09F	ℓ ℓ	: : Cans : : Other	- Containing more than 5 % vol.	per ℓ	14.5 plus \$1.1916 <sup>4</sup> 7/92.13.5 plus \$1.1916 <sup>4</sup>	AU \$1.1916 <sup>4</sup> CA 14 plus \$1.1916 <sup>4</sup> 7/92.13 plus \$1.1916 <sup>4</sup> LLDC \$1.1916 <sup>4</sup> Pac \$1.1916 <sup>4</sup>	plus 81.71¢ <sup>3</sup> LLDC 81.71¢ <sup>3</sup> Pac 81.71¢ <sup>3</sup>
	01A 09G	ℓ ℓ	: : Cans : : Other					

<sup>1</sup> Includes an amount of 25.53 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>2</sup> Includes an amount of 68.092 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>3</sup> Includes an amount of 81.71 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>4</sup> Includes an amount of \$1.1916 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.04			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:</b>		
2204.10			- Sparkling wine:		
2204.10.01	00H	ℓ	-- Champagne	per ℓ \$1.7023 <sup>1</sup>	..
			-- Other:		
2204.10.18			-- -- Other	per ℓ	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 plus \$1.7023 <sup>1</sup> LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>
	01F	ℓ	: : : : Red		
	09A	ℓ	: : : : White		
			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21			-- In containers holding 2 litres or less:		
			-- -- Other:		

Finance (Revenue)

2204.21.12	-----	Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	22 plus \$3.0641 <sup>2</sup> 7/92 19.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 17.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>
	01F	..... Sherry:			
	09A	..... In containers of a capacity of not more than 750 ml	ℓ		
		..... In other containers	ℓ		
	11C	..... Port:	ℓ		
	19j	..... In containers of a capacity of not more than 750 ml	ℓ		
		..... In other containers	ℓ		
		..... Other kinds:	ℓ		
	21L	..... In containers of a capacity of not more than 750 ml	ℓ		
	29F	..... In other containers	ℓ		
2204.21.18	-----	Other	per ℓ	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 plus \$1.7023 <sup>1</sup> LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>
		..... White:			
	01D	..... In containers of a capacity of not more than 750 ml	ℓ		
	09K	..... In other containers	ℓ		
		..... Red:			
	11A	..... In containers of a capacity of not more than 750 ml	ℓ		
	19G	..... In other containers	ℓ		



SECOND SCHEDULE—continued  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			<b>Wine of fresh grapes, including fortified, etc.—continued</b>		
			- Other wine; grape must with fermentation, etc.—continued		
2204.29			-- Other:		
			--- Other:		
2204.29.12			---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	
	01B	ℓ		22	AU \$3.0641 <sup>2</sup>
	11K	ℓ		plus \$3.0641 <sup>2</sup>	LDC 17.5
	19E	ℓ		7/92 19.5	plus \$3.0641 <sup>2</sup>
				plus \$3.0641 <sup>2</sup>	7/92 15.5
					plus \$3.0641 <sup>2</sup>
					LDC \$3.0641 <sup>2</sup>
					Pac \$3.0641 <sup>2</sup>

2204.29.18	----- Other	per l	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>  plus \$1.7023 <sup>1</sup> LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 plus \$1.7023 <sup>1</sup> LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>
		l l		. . . . . White . . . . . Red

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.05			<b>Vermouth, and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
2205.10			- In containers holding 2 litres or less:		
			-- Vermouth:		
			--- Other:		
2205.10.11	00A	ℓ	--- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ \$3.0641 <sup>2</sup>	::
2205.10.19	00B	ℓ	--- Other:	per ℓ \$1.7023 <sup>1</sup>	::
			--- Other:		
2205.10.32	00J	ℓ	--- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	AU \$3.0641 <sup>2</sup> LDC 17.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>

2205.10.38	00G	ℓ	-----Other	per ℓ	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 plus \$1.7023 <sup>1</sup> LDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>
2205.90			- Other:			
			-- Vermouth:			
			--- Other:			
2205.90.11	00L	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.0641 <sup>2</sup>	..
2205.90.19	00A	ℓ	----- Other	per ℓ	\$1.7023 <sup>1</sup>	..
			-- Other:			
			--- Other:			
2205.90.32	00H	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	22 plus \$3.0641 <sup>2</sup> 7/92 19.5 plus \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 17.5 plus \$3.0641 <sup>2</sup> 7/92 15.5 plus \$3.0641 <sup>2</sup> LDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>
2205.90.38	00F	ℓ	----- Other	per ℓ	22 plus \$1.7023 <sup>1</sup> 7/92 19.5 plus \$1.7023 <sup>1</sup>	AU \$1.7023 <sup>1</sup> LDC 17.5 plus \$1.7023 <sup>1</sup> 7/92 15.5 LLDC \$1.7023 <sup>1</sup> Pac \$1.7023 <sup>1</sup>

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.06					
2206.00			<b>Other fermented beverages (for example, cider, perry, mead):</b>		
			- Fruit wine and vegetable wine:		
			- - - Containing not more than 14 % vol.:		
2206.00.08			- - - Other:	per l	
			. . . . Kiwifruit wine:		\$ 1.7023 <sup>1</sup>
	01C	l	. . . . Sparkling		
	09J	l	. . . . Other		
	19F	l	. . . . Other		
			- - - Containing more than 14 % vol., but not more than 23 % vol.:		
2206.00.18			- - - Other:	per l	\$ 3.0641 <sup>2</sup>
			. . . . Kiwifruit wine:		
	01J	l	. . . . Sparkling		
	09D	l	. . . . Other		
	19A	l	. . . . Other		
			- - - Other:		
2206.00.28	00F	l al	- - - Other	per l al	\$ 31.00 <sup>3</sup>
			- Other:		
			- - - Containing more than 1.15 % vol., but not more than 5 % vol.:		

2206.00.48	01E 09L	£ £	--- Other ... Sparkling ... Other	per £	81.71 <sup>4</sup>	..
			-- Containing more than 5 % vol., but not more than 9 % vol.:			
2206.00.58	01L 09F	£ £	--- Other ... Sparkling ... Other	per £	\$1.3618 <sup>5</sup>	..
			-- Containing more than 9 % vol., but not more than 14 % vol.:			
2206.00.68	01F 09A	£ £	--- Other ... Sparkling ... Other	per £	\$1.8725 <sup>6</sup>	..
			-- Containing more than 14 % vol., but not more than 23 % vol.:			
2206.00.79	01H 09C	£ £	--- Other ... Sparkling ... Other	per £	\$3.0641 <sup>2</sup>	..
			-- Other:			
2206.00.89	00E	1 al	--- Other	per 1 al	\$31.00 <sup>3</sup>	..

<sup>1</sup> Includes an amount of \$1.7023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>2</sup> Includes an amount of \$3.0641 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>3</sup> Includes an amount of \$31.00 per 1 al being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>4</sup> Includes an amount of 81.71 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>5</sup> Includes an amount of \$1.3618 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.  
<sup>6</sup> Includes an amount of \$1.8725 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.07			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>		
2207.10			- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:		
			-- Rectified spirits of wine:		
2207.10.19	00j	l al	-- Other	\$ 31.00 <sup>3</sup>	..
			-- Other kinds:		
2207.10.29	00b	l al	-- Other	\$ 31.00 <sup>3</sup>	..
2207.20			- Ethyl alcohol and other spirits, denatured, of any strength:		
			-- Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Minister and under such conditions as the Minister may prescribe:		
			---- Other:		
2207.20.29	00h	ℓ	---- Other	30.2¢ <sup>1</sup>	..

2207.20.39	00c	l al	-- Other kinds:	per l al	\$31,00 <sup>3</sup>	..
			-- -- Other			

<sup>1</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>3</sup> Includes an amount of \$31.00 per l al being the equivalent of the duty imposed on the like goods when produced in New Zealand.



SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:		
2208.10			- Compound alcoholic preparations of a kind used for the manufacture of beverages:		
			-- Containing more than 1.15 % vol., but not more than 5 % vol.:		
2208.10.18	00L	ℓ	--- Other	per ℓ	81.71¢*
			-- Containing more than 5 % vol., but not more than 9 % vol.:		
2208.10.29	00B	ℓ	--- Other	per ℓ	\$1.3618 <sup>s</sup>
			-- Containing more than 9 % vol., but not more than 14 % vol.:		
2208.10.39	00H	ℓ	--- Other	per ℓ	\$1.8725 <sup>6</sup>
			-- Containing more than 14 % vol., but not more than 23 % vol.:		
2208.10.49	00C	ℓ	--- Other	per ℓ	\$3.0641 <sup>2</sup>
			-- Other:		
2208.10.59	01G 09B	l al l al	--- Other ... Not exceeding 57 % vol. ... In containers of a capacity of less than 180 litres ... In other containers	per l al	\$31.00 <sup>3</sup>



SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.20.29	<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>				
	- Spirits obtained by distilling grape wine or, etc.— <i>continued</i>				
	- - - Other:				
	- - - Other				
				<i>per l al</i>	\$31.00 <sup>3</sup>
					..
2208.30	01D	l al	Not exceeding 57 % vol.:		
	09K	l al	... In containers of a capacity of less than 180 litres		
			... In other containers		
			... Other:		
	11A	l al	... In containers of a capacity of less than 180 litres		
	19G	l al	... In other containers		
2208.30.04	- Whiskies:				
	- - The strength of which can be ascertained by OIML hydrometer:				
	- - - Having a Customs value of less than \$22.00 per litre of alcohol:				
	- - - - Other				
				<i>per l al</i>	25.5 plus \$31.00 <sup>3</sup> 7/92 22.5 plus \$31.00 <sup>3</sup>
					AU \$31.00 <sup>3</sup> CA 25 plus \$31.00 <sup>3</sup> 7/92 22 plus \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>



SECOND SCHEDULE—continued  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.40			<b>Undenatured ethyl alcohol of an alcoholic, etc.—continued</b>		
			- Rum and tafia:		
			-- The strength of which can be ascertained by OIML hydrometer:		
			---		
2208.40.04			Having a Customs value of less than \$22.00 per litre of alcohol:		
			---- Other	18 plus \$31.00 <sup>3</sup> 7/92 16.5 plus \$31.00 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA 17 plus \$31.00 <sup>3</sup> 7/92 15.5 plus \$31.00 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>
			..... In containers of a capacity of less than 180 litres:		
	01j	l al	..... In bottles		
	09D	l al	..... Otherwise packed		
	19A	l al	..... In other containers		
			---- Other:		
2208.40.08			---- Other	per lal \$32.80 <sup>3</sup> 7/92 \$32.65 <sup>3</sup>	AU \$31.00 <sup>3</sup> CA \$32.69 <sup>3</sup> 7/92 \$32.55 <sup>3</sup> LLDC \$31.00 <sup>3</sup> Pac \$31.00 <sup>3</sup>



SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.50.19					
			<b>Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i></b>		
			— Gin and Geneva— <i>continued</i>		
			-- Other:		
			--- Other		
	01K	l al	<i>per lal</i>	\$31.00 <sup>3</sup>	..
	09E	l al	Not exceeding 57 % vol.:		
			. . . . . In containers of a capacity of less than 180 litres		
			. . . . . In other containers		
			Other:		
	11G	l al	. . . . . In containers of a capacity of less than 180 litres		
	19B	l al	. . . . . In other containers		
2208.90			-- Other:		
			-- Cordials, liqueurs and bitters:		
			--- Bitters:		
			---- Other:		
2208.90.05	00E	ℓ	Containing not more than 23 % vol.	<i>per ℓ</i>	\$3.0641 <sup>2</sup>
2208.90.08	01B	l al	Other	<i>per lal</i>	\$31.00 <sup>3</sup>
	09H	l al	. . . . . Containing more than 23 % vol., but not more than 57 % vol.		
			. . . . . Other		
			--- Other:		
			---- Other:		

Finance (Revenue)

2208.90.15	00L	ℓ	-----	Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	14 plus \$1.71¢ <sup>4</sup> 7/92 13 plus \$1.71¢ <sup>4</sup>	AU \$1.71¢ <sup>4</sup> LDC 5 plus \$1.71¢ <sup>4</sup> LLDC \$1.71¢ <sup>4</sup> Pac \$1.71¢ <sup>4</sup>
2208.90.18	00K	ℓ	-----	Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	14 plus \$1.3618 <sup>5</sup> 7/92 13 plus \$1.3618 <sup>5</sup>	AU \$1.3618 <sup>5</sup> LDC 5 plus \$1.3618 <sup>5</sup> LLDC \$1.3618 <sup>5</sup> Pac \$1.3618 <sup>5</sup>
2208.90.22	00G	ℓ	-----	Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	14 plus \$1.8725 <sup>6</sup> 7/92 13 plus \$1.8725 <sup>6</sup>	AU \$1.8725 <sup>6</sup> LDC 5 plus \$1.8725 <sup>6</sup> LLDC \$1.8725 <sup>6</sup> Pac \$1.8725 <sup>6</sup>
2208.90.25	00F	ℓ	-----	Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	14 plus \$3.0641 <sup>2</sup> 7/92 13 plus \$3.0641 <sup>2</sup>	AU \$3.0641 <sup>2</sup> LDC 5 plus \$3.0641 <sup>2</sup> LLDC \$3.0641 <sup>2</sup> Pac \$3.0641 <sup>2</sup>
2208.90.28	01C	l al	-----	Other	per l al	\$31.00 <sup>3</sup>	..
	09J	l al	.....	Containing more than 23 % vol., but not more than 57 % vol.			
			.....	Other			







SECOND SCHEDULE—continued  
AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 24

**Tobacco and manufactured tobacco substitutes**

24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
			- Cigars, cheroots and cigarillos, containing tobacco	per kg	
2402.10.00				15	AU \$133.07 <sup>3</sup> CA 10
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>
				7/92 12.5	7/92 7.5
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>
				LDC 12	LDC 12
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>
				7/92 10	7/92 10
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>
				LLDC \$133.07 <sup>3</sup>	LLDC \$133.07 <sup>3</sup>
				Pac \$133.07 <sup>3</sup>	Pac \$133.07 <sup>3</sup>
	01F 09A	kg kg	: : Weighing less than 500 g per 100 : : Other		
2402.20			- Cigarettes containing tobacco:		
			- - Exceeding in weight 1.1 kg per 1,000	per kg	
2402.20.02	00D	kg		15	AU \$133.07 <sup>3</sup> CA 10
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>
				7/92 12.5	7/92 7.5
				plus \$133.07 <sup>3</sup>	plus \$133.07 <sup>3</sup>

Finance (Revenue)

2402.20.08	00B	Th	-- Not exceeding in weight 1.1 kg per 1,000	per 1,000	LDC 12 plus \$133.07 <sup>3</sup> 7/92 10 plus \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
					AU \$146.38 <sup>4</sup> CA 10 plus \$146.38 <sup>4</sup> 7/92 7.5 plus \$146.38 <sup>4</sup> LDC 12 plus \$146.38 <sup>4</sup> 7/92 10 plus \$146.38 <sup>4</sup> LLDC \$146.38 <sup>4</sup> Pac \$146.38 <sup>4</sup>
2402.90			- Other:		
2402.90.01			-- Cigars, cheroots and cigarillos, containing tobacco substitutes	per kg	AU \$133.07 <sup>3</sup> CA 10 plus \$133.07 <sup>3</sup> 7/92 7.5 plus \$133.07 <sup>3</sup> LDC 12 plus \$133.07 <sup>3</sup> 7/92 10 plus \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
	01A 09G		. . . . Weighing less than 500 g per 100		
			. . . . Other		

SECOND SCHEDULE—continued  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2402.90.12	00E	kg	Cigars, cheroots, cigarillos and cigarettes, etc.—continued - Other—continued -- Cigarettes containing tobacco substitutes: -- -- Exceeding in weight 1.1 kg per 1,000	15 plus \$133.07 <sup>3</sup> 7/92 12.5 plus \$133.07 <sup>3</sup>	AU \$133.07 <sup>3</sup> CA 10 plus \$133.07 <sup>3</sup> 7/92 7.5 plus \$133.07 <sup>3</sup> LDC 12 plus \$133.07 <sup>3</sup> 7/92 10 plus \$133.07 <sup>3</sup> LLDLC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>

2402.90.18	00c	Th	---	Not exceeding in weight 1.1 kg per 1,000	per 1,000	15 plus \$146.38 <sup>4</sup> 7/92 12.5 plus \$146.38 <sup>4</sup>	AU \$146.38 <sup>4</sup> CA 10 plus \$146.38 <sup>4</sup> 7/92 7.5 plus \$146.38 <sup>4</sup> LDC 12 plus \$146.38 <sup>4</sup> 7/92 10 plus \$146.38 <sup>4</sup> LLDC \$146.38 <sup>4</sup> Pac \$146.38 <sup>4</sup>
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<sup>3</sup> Includes an amount of \$133.07 per kg being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes an amount of \$146.38 per 1,000 being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—continued  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403.10			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.09			-- Other	per kg 15 plus \$133.07 <sup>3</sup> 7/92 12.5 plus \$133.07 <sup>3</sup>	AU \$133.07 <sup>3</sup> CA 10 plus \$133.07 <sup>3</sup> 7/92 7.5 plus \$133.07 <sup>3</sup> LDC 12 7/92 10 plus \$133.07 <sup>3</sup> LLDC \$133.07 <sup>3</sup> Pac \$133.07 <sup>3</sup>
	01A	kg	... Pipe		
	09c	kg	... Cigarette		
	19b	kg	... Other		
			- Other:		
2403.91			-- "Homogenised" or "reconstituted" tobacco:		
2403.91.09			-- -- Other	per kg 15 plus \$133.07 <sup>3</sup> 7/92 12.5 plus \$133.07 <sup>3</sup>	AU \$133.07 <sup>3</sup> CA 10 plus \$133.07 <sup>3</sup> 7/92 7.5









SECOND SCHEDULE—*continued*  
AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
<b>Chapter 29</b>					
<b>Organic chemicals</b>					
<b>II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
29.05			Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
			- Saturated monohydric alcohols:		
2905.11			- - Methanol (methyl alcohol):		
			- - - When declared for use solely as racing fuel:		
2905.11.09	00F	ℓ	- - - - Other	per ℓ	30.2¢ <sup>4</sup>

<sup>4</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Chapter 36  
Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:				AU 30.2¢ <sup>3</sup> 10/91 32.2¢ <sup>4</sup> CA 14.5 plus 27.37¢ <sup>3</sup> 10/91 14.5 plus 29.37¢ <sup>4</sup> 7/92 12.5 plus 29.37¢ <sup>4</sup> LDC 17 plus 27.37¢ <sup>3</sup> 10/91 17 plus 29.37¢ <sup>4</sup> LDC 30.2¢ <sup>3</sup> 10/91 32.2¢ <sup>4</sup> Pac 30.2¢ <sup>3</sup> 10/91 32.2¢ <sup>4</sup>
3606.10	-- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm <sup>3</sup> :			19.5 plus 27.37¢ <sup>3</sup> 10/91 19.5 plus 29.37¢ <sup>4</sup> 7/92 17.5 plus 29.37¢ <sup>4</sup>	
3606.10.09	-- Motor spirit as defined in New Zealand Note 1 to Chapter 27:	£	00F	Other	per l

<sup>3</sup> Includes a maximum amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

<sup>4</sup> Includes a maximum amount of 32.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SECOND SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
38.23					
			<b>Chapter 38</b>		
			<b>Miscellaneous chemical products</b>		
			Prepared binders for foundry moulds or cores; 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:		
			— Other:		
3823.90			— — 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 a fuel in piston engines of motor vehicles or aircraft:		
			— — — Other:		
3823.90.29	00j	ℓ	— — — — Other	per ℓ	30.2¢ <sup>4</sup>

<sup>4</sup> Includes an amount of 30.2 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.