

This Bill was formerly Parts I and II of, and the Schedules to, the Finance Bill (No. 7).

[AS REPORTED FROM THE FINANCE AND EXPENDITURE
COMMITTEE]

House of Representatives, 22 July 1993.

Words struck out are shown in italics within bold round brackets, or with black rule at beginning and after last line; words inserted are shown in roman underlined with a single rule, or with single rule before first line and after last line.

Hon. Simon Upton

FINANCE (NO. 8)

ANALYSIS

Title	3. Indexation of rates of excise duty on alcoholic beverages and tobacco products
1. Short Title and commencement	4. Excise duty on beer
	PART II
PART I	TARIFF
EXCISE DUTY	5. Part to be read with Tariff Act 1988
2. Part to be read with Customs Act 1966	6. Duty on imported beer
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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 and commencement**—(1) This Act may be cited as the Finance Act (No. 8) 1993.

(2) Except as provided in sections 4 (3) and 6 (4) of this Act, this Act shall come into force on the day on which it receives the Royal assent.

No. 257—3A

Price Code: J

PART I

EXCISE DUTY

2. Part to be read with Customs Act 1966—This Part 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

*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; 1982, No. 9, Part I; 1982, No. 112, Part I; 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; 1991, No. 73; 1991, No. 84; 1991, No. 130; 1992, No. 30

3. Indexation of rates of excise duty on alcoholic beverages and tobacco products—(1) The principal Act is hereby amended by repealing section 118CB (as inserted by section 3 (1) of the Customs Amendment Act 1989 and amended by section 3 of the Customs Amendment Act (No. 2) 1991), and substituting the following section: 10

“118CB. (1) Subject to this section, the Governor-General may from time to time, by Order in Council, amend the Third Schedule to this Act to impose such rates of excise duty as the Governor-General thinks fit on alcoholic beverages and tobacco products. 15

“(2) Any change in the rates of excise duty made by Order in Council under **subsection (1)** of this section—

“(a) Shall be limited in accordance with this section having regard to movements in the Consumers Price Index All Groups; and 20

“(b) In the case of a change in the rates of excise duty for alcoholic beverages, may come into force only on the following dates in any calendar year: 25

“(i) The 1st day of March; and

“(ii) Except where prohibited by **subsection (5)** of this section, the 1st day of September; and

“(c) In the case of a change in the rates of excise duty for tobacco products, may come into force only on the following dates in any calendar year: 30

“(i) The 1st day of June; and

“(ii) Except where prohibited by **subsection (5)** of this section, the 1st day of December.

“(3) Except as provided in **subsection (4)** of this section, no new rate of excise duty imposed on any goods under **subsection (1)** of this section shall exceed a rate calculated in accordance with the following formula: 35

$$\frac{a}{b} \times c$$

where—

5 “a is the Index number of the most recent quarterly Consumers Price Index All Groups issued by the Government Statistician before the Order in Council is made under **subsection (1)** of this section; and

10 “b is the Index number of the quarterly Consumers Price Index All Groups issued by the Government Statistician for the quarter ending 6 months before, and (*in relation to the same regimen*) expressed on the same base quarter as, the quarterly Consumers Price Index All Groups specified in **item a** of this formula; and

15 “c is the existing rate of excise duty in respect of the goods.

“(4) A new rate of excise duty imposed on any goods by Order in Council made under **subsection (1)** of this section may exceed the rate calculated under the formula in **subsection (3)** of this section if—

20 “(a) In the case of alcoholic beverages,—

“(i) The order is to come into force on the 1st day of March in any year; and

25 “(ii) By virtue of the prohibition contained in **subsection (5)** of this section, no order coming into force on the 1st day of September in the preceding year could be made under this section; or

“(b) In the case of tobacco products,—

“(i) The order is to come into force on the 1st day of June in any year; and

30 “(ii) By virtue of the prohibition contained in **subsection (5)** of this section, no order coming into force on the 1st day of December in the preceding year could be made under this section;—

35 but the new rate shall in no case exceed the rate that would be calculated under the formula in **subsection (3)** of this section if the reference in **item b** of that formula to the term ‘6 months’ were instead a reference to the term ‘12 months’.

“(5) No Order in Council may be made under this section that would come into force on—

40 “(a) The 1st day of September in any year, in the case of alcoholic beverages; or

“(b) The 1st day of December in any year, in the case of tobacco products,—

if the most recent 6-month movement in the Consumers Price Index All Groups is an increase not exceeding 1 percent, the

amount of such movement to be calculated in accordance with the following formula:

$$\frac{a - b}{b}$$

where—

“a is the Index number referred to in **item a** of the formula in **subsection (3)** of this section (determined as if the Order in Council had been made one month before the relevant 1st day of September or 1st day of December); and

“b is the Index number referred to in **item b** of that formula.

“(6) In this section,—

“‘Alcoholic beverages’ means goods specified in subheadings 99.10, 99.20, 99.25, 99.30, 99.45, and 99.50 of the Third Schedule to this Act, not being goods which are exempt from excise duty; and includes undenatured ethyl alcohol and other goods specified in subheadings 99.35 and 99.40 of that Schedule (also not being goods exempt from excise duty);

“‘Tobacco products’ means goods specified in subheadings 99.60 and 99.65 of the Third Schedule to this Act.”

(2) The following enactments are hereby consequentially repealed:

(a) Section 3 (1) of the Customs Amendment Act 1989:

(b) Section 3 of the Customs Amendment Act (No. 2) 1991.

Struck Out

4. Excise duty on beer—(1) The Third Schedule to the principal Act (as substituted by section 4 (1) of the Customs Amendment Act 1989) is hereby amended by repealing so much of that Schedule as relates to excise items 99.10.45L, 99.10.60D, and 99.10.70A (as substituted by clause 2 of the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1993*), and substituting the items, descriptions, statistical units, and rates of duty set out in the **First Schedule** to this Act.

(2) The Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1993* is hereby consequentially amended by revoking so much of the Schedule as relates to items 99.10.45L, 99.10.60D, and 99.10.70A.

Struck Out

(3) This section shall come into force on the 1st day of September 1993.

*S.R. 1993/10

New

- 5 **4. Excise duty on beer and lower alcohol beverages—**
 (1) The Third Schedule to the principal Act (as substituted by section 4 (1) of the Customs Amendment Act 1989 and amended by clause 2 of the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1993*) is hereby amended by
 10 repealing so much of that Schedule as relates to subheadings 99.10, 99.30, 99.40, 99.45, and 99.50 and the items under those subheadings, and substituting the subheadings, items, descriptions, statistical units, and rates of duty set out in **Part I** of the **First** Schedule to this Act.
 15 (2) The Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1993* is hereby consequentially amended by revoking so much of the Schedule as relates to subheadings 99.10, 99.30, 99.40, 99.45, and 99.50 and the items under those subheadings.
 20 (3) This section shall come into force on the 1st day of September 1993.

*S.R. 1993/10

- 25 **4A. Excise duty on ethyl alcohol and other spirits—**The Third Schedule to the principal Act (as substituted by section 4 (1) of the Customs Amendment Act 1989) is hereby amended by repealing so much of that Schedule as relates to excise item 99.35.30E, and substituting the item, description, and rate of duty set out in **Part II** of the **First** Schedule to this Act.

PART II

TARIFF

- 30 **5. Part to be read with Tariff Act 1988—**This Part 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).

*1988, No. 155

Amendments: 1989, No. 48; 1990, No. 88; 1991, No. 74

Struck Out

6. Duty on imported beer—(1) The First Schedule to the principal Act (as amended by clause 2 of the Tariff (Alcoholic Beverages Indexation) Amendment Order 1993 and clause 2 of the Tariff (Miscellaneous) Amendment Order 1993) is hereby amended by repealing so much of Part I as relates to subheading 22.03 (including Tariff items 2203.00.02, 2203.00.12, 2203.00.22, 2203.00.31, and 2203.00.39, and the footnotes relating to that subheading), and substituting the subheading, Tariff items, and footnotes set out in the **Second Schedule** to this Act. 5 10

(2) The Tariff (Alcoholic Beverages Indexation) Amendment Order 1993 is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff item 2203.00.12.

(3) The Tariff (Miscellaneous) Amendment Order 1993 is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff items 2203.00.02, 2203.00.22, 2203.00.31, and 2203.00.39. 15

(4) This section shall come into force on the 1st day of September 1993. 20

New

6. Duty on imported beer and lower alcohol beverages—(1) The First Schedule to the principal Act (as amended by clause 2 of the Tariff (Alcoholic Beverages Indexation) Amendment Order 1993* and clause 2 of the Tariff (Miscellaneous) Amendment Order 1993†) is hereby amended by repealing so much of Part I as relates to— 25

(a) Subheading 22.03 (including Tariff items 2203.00.02, 2203.00.12, 2203.00.22, 2203.00.31, and 2203.00.39, and the footnotes relating to that subheading); and 30

(b) Tariff items 2206.00.42, 2206.00.48, 2206.00.52, 2206.00.58, 2208.10.12, 2208.10.18, 2208.10.21, 2208.10.29, 2208.90.15, 2208.90.18, 2208.90.55, 2208.90.58, 2208.90.62, and 2208.90.68,—

and substituting the subheading, Tariff items, and footnotes set out in the **Second Schedule** to this Act. 35

New

5 (2) The Tariff (Alcoholic Beverages Indexation) Amendment Order 1993* is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff items 2203.00.12, 2206.00.48, 2206.00.58, 2208.10.18, 2208.10.29, 2208.90.15, 2208.90.18, 2208.90.58, and 2208.90.68.

10 (3) The Tariff (Miscellaneous) Amendment Order 1993† is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff items 2203.00.02, 2203.00.22, 2203.00.31, 2203.00.39, 2208.90.15, and 2208.90.18.

(4) This section shall come into force on the 1st day of September 1993.

*S.R. 1993/9

†S.R. 1993/139

Parts III and IV of the Finance Bill (No. 7), as introduced, are now enacted as Parts I and II of the Finance Act 1993 (1993, No. 49).

SCHEDULES

Struck Out

Section 4

FIRST SCHEDULE

AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966

Excise Duties

Excise item Number	Goods	Unit	Rates of Duty
99.10	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:		
99.10.25F	—Containing more than 1.15% vol., but not more than 2.5% vol.	<i>per l</i>	25.934¢
99.10.50L	—Containing more than 2.5% vol.	<i>per l al</i>	\$17.293

New

Sections 4, 4A

FIRST SCHEDULE

AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966

Excise Duties

PART I—BEER AND LOWER ALCOHOL BEVERAGES

Excise item Number	Goods	Unit	Rates of Duty
99.10	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:		
99.10.25F	— Containing more than 1.15 % vol., but not more than 2.5% vol.	<i>per l</i>	25.934¢
99.10.50G	— Containing more than 2.5% vol.	<i>per l al</i>	\$17.293
99.30	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages, and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.79 or 2206.00.89:		
	— Fruit wine and vegetable wine:		
99.30.15K	-- Containing not more than 14 % vol.	<i>per l</i>	\$1.7293
99.30.25G	-- Containing more than 14 % vol., but not more than 23 % vol.	<i>per l</i>	\$3.1127

New

FIRST SCHEDULE— <i>continued</i>			
AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966— <i>continued</i>			
PART I—BEER AND LOWER ALCOHOL BEVERAGES— <i>continued</i>			
Excise item Number	Goods	Unit	Rates of Duty
99.30.35D	-- Other	<i>per l al</i>	\$31.492
	-- Other:		
99.30.45A	-- Containing not more than 1.15 % vol.		Free
99.30.50H	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l</i>	25.934¢
99.30.60E	-- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$17.293
99.30.70B	-- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l</i>	\$1.3834
99.30.75C	-- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l</i>	\$1.9021
99.30.85L	-- Containing more than 14 % vol., but not more than 23 % vol.	<i>per l</i>	\$3.1127
99.30.95H	-- Containing more than 23 % vol.	<i>per l al</i>	\$31.492
99.40	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages of a kind used for the manufacture of beverages:		
	-- Compound alcoholic preparations of a kind used for the manufacture of beverages, which, if imported, would be classified within Tariff item 2208.10.07, 2208.10.17, 2208.10.28, 2208.10.39, 2208.10.49 or 2208.10.59:		
99.40.15E	-- Containing not more than 1.15 % vol.		Free
99.40.20A	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l</i>	25.934¢
99.40.30J	-- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$17.293
99.40.40F	-- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l</i>	\$1.3834
99.40.45G	-- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l</i>	\$1.9021
99.40.55D	-- Containing more than 14 % vol., but not more than 23 % vol.	<i>per l</i>	\$3.1127
99.40.65A	-- Containing more than 23 % vol.	<i>per l al</i>	\$31.492

New

FIRST SCHEDULE—*continued*AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*PART I—BEER AND LOWER ALCOHOL BEVERAGES—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.45	— Spirits and spirituous beverages which, if imported, would be classified within Tariff item 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, 2208.90.35, 2208.90.37, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.89, or 2208.90.99:		
	— — Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
99.45.10F	— — — Brandy	<i>per l al</i>	\$31.492
99.45.15G	— — — Whisky (other than blended)	<i>per l al</i>	\$31.492
99.45.20C	— — — New Zealand whisky blended with imported whisky	<i>per l al</i>	\$31.492
99.45.25D	— — — New Zealand grain ethanol blended with imported whisky	<i>per l al</i>	\$31.492
99.45.30L	— — — Rum and Tafia	<i>per l al</i>	\$31.492
99.45.35A	— — — Gin and Geneva	<i>per l al</i>	\$31.492
99.45.40H	— — — Vodka	<i>per l al</i>	\$31.492
99.45.45J	— — — Other	<i>per l al</i>	\$31.492
	— — Other:		
99.45.65C	— — — Containing not more than 1.15 % vol.		Free
99.45.72F	— — — Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l</i>	25.934c
99.45.76J	— — — Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$17.293
99.45.78E	— — — Containing more than 6 % vol., but not more than 9 % vol.	<i>per l</i>	\$1.3854
99.45.80G	— — — Containing more than 9 % vol., but not more than 14 % vol.	<i>per l</i>	\$1.9021
99.45.85H	— — — Containing more than 14 % vol., but not more than 23 % vol.	<i>per l</i>	\$3.1127
99.45.90D	— — — Containing more than 23 % vol.	<i>per l al</i>	\$31.492
99.50	— Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.14, 2208.90.16, 2208.90.17, 2208.90.22, 2208.90.25 or 2208.90.28:		
	— — Bitters:		
99.50.11H	— — — Containing not more than 23 % vol.	<i>per l</i>	\$3.1127

*New*FIRST SCHEDULE—*continued*AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*PART I—BEER AND LOWER ALCOHOL BEVERAGES—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.50.14B	--- Containing more than 23 % vol. -- Other:	<i>per l al</i>	\$31.492
99.50.35E	--- Containing not more than 1.15 % vol.		Free
99.50.40A	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	<i>per l</i>	25.934¢
99.50.50J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	<i>per l al</i>	\$17.293
99.50.60F	--- Containing more than 6 % vol., but not more than 9 % vol.	<i>per l</i>	\$1.3834
99.50.65G	--- Containing more than 9 % vol., but not more than 14 % vol.	<i>per l</i>	\$1.9021
99.50.75D	--- Containing more than 14 % vol., but not more than 23 % vol.	<i>per l</i>	\$3.1127
99.50.85A	--- Containing more than 23 % vol.	<i>per l al</i>	\$31.492

New

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

PART II—ETHYL ALCOHOL, AND OTHER SPIRITS

Excise item Number	Goods	Unit	Rates of Duty
99.35.30E	--- For use in museums, universities, hospitals, and other institutions approved by the Minister, or for scientific, educational, or other commercial or industrial application other than the manufacture of potable beverages, in such quantities and for such purposes and subject to such conditions as may be approved by the Comptroller of Customs		Free

Section 6 (1)
SECOND SCHEDULE
AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.03					
2203.00			Beer made from malt:		
2203.00.02			- Containing not more than 1.15% vol.	16 7/94 15 7/95 13 7/96 11	AU Free LLDC Free Pac Free
2203.00.12	01L 09F	l l	.. Cans .. Other - Containing more than 1.15% vol., but not more than 2.5% vol.		
	01F 09A	l l	.. Cans .. Other - Containing more than 2.5% vol., but not more than 4.35% vol.	25.934c ¹	
2203.00.22					AU \$17.293 ² CA 8.5 plus \$17.293 ² 7/94 7.5 plus \$17.293 ² 7/95 6.5 plus \$17.293 ² 7/96 5.5 LLDC \$17.293 ² Pac \$17.293 ²
	02k 08j	l al l al	.. Cans .. Other	9 plus \$17.293 ² 7/94 8 plus \$17.293 ² 7/95 7 plus \$17.293 ² 7/96 6 plus \$17.293 ²	

SECOND SCHEDULE—continued				Rates of Duty	
AMENDMENTS TO FIRST SCHEDULE TO TARIFF ACT 1988—continued				Normal	Preferential
Number	Statistical Key		Goods	Tariff	Tariff
	Code	Unit			
2203.00.31			- Containing more than 4.35% vol., but not more than 5% vol. <i>per l al</i>	10	AU \$17.293 ²
				plus \$17.293 ²	CA 9.5
				7/94 9	plus \$17.293 ²
				plus \$17.293 ²	7/94 8.5
				7/95 8	plus \$17.293 ²
			7/95 7.5	plus \$17.293 ²	
			7/96 7	plus \$17.293 ²	
			plus \$17.293 ²	7/96 6.5	
				plus \$17.293 ²	
				LLDC \$17.293 ²	
				Pac \$17.293 ²	
2203.00.39	02J	<i>l al</i> .. Cans	- Containing more than 5% vol. <i>per l al</i>	13	AU \$17.293 ²
				plus \$17.293 ²	CA 12.5
				7/94 12	plus \$17.293 ²
				plus \$17.293 ²	7/94 11.5
				7/95 11	plus \$17.293 ²
			plus \$17.293 ²	7/95 10.5	
			7/96 9	plus \$17.293 ²	
			plus \$17.293 ²	7/96 8.5	
				plus \$17.293 ²	
				LLDC \$17.293 ²	
				Pac \$17.293 ²	
02K	<i>l al</i> .. Cans				
08J	<i>l al</i> .. Other				

¹ Includes an amount of 25.934 cents per litre being the equivalent of the duty imposed on like goods when produced in New Zealand.

² Includes an amount of \$17.293 per *l al* being the equivalent of the duty imposed on like goods when produced in New Zealand.

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.06					
2206.00			Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages, and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
			- Other:		
			-- Containing more than 1.15% vol., but not more than 2.5% vol.:		
2206.00.33			-- For further manufacture in a licensed manufacturing area	Free	Free
	01H	 Sparkling		
	09C	 Other		
2206.00.37			-- Other	per l	25.934¢
	01F	 Sparkling		
	09J	 Other		
			-- Containing more than 2.5% vol., but not more than 6% vol.:		
2206.00.43			-- For further manufacture in a licensed manufacturing area	Free	Free
	01C	 Sparkling		
	09J	 Other		

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2206.00.47			--- Other	<i>pr l al</i>	\$17.2937
			-- Containing more than 6% vol., but not more than 9% vol.:		
	01J		. . . Sparkling		
	09D		. . . Other		
2206.00.53			--- For further manufacture in a licensed manufacturing area	Free	Free
	01J		. . . Sparkling		
	09D		. . . Other		
2206.00.57			--- Other	<i>per l</i>	\$1.3834 ⁵
	01D		. . . Sparkling		
	09K		. . . Other		
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:		

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
			-- Containing more than 1.15% vol., but not more than 2.5% vol.:		
2208.10.03	00c		-- For further manufacture in a licensed manufacturing area	Free	Free
2208.10.07	00i		-- Other per l	25.934¢ ⁴	. .
			-- Containing more than 2.5% vol., but not more than 6% vol.:		
2208.10.13	00j		-- For further manufacture in a licensed manufacturing area	Free	Free
2208.10.17	00d		-- Other per l al	\$17.293 ⁷	. .
			-- Containing more than 6% vol., but not more than 9% vol.:		
2208.10.22	00h		-- For further manufacture in a licensed manufacturing area	Free	Free
2208.10.28	00f		-- Other per l	\$1.3834 ⁵	. .

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.90			- Other		
			-- Cordials, liqueurs and bitters:		
			---- Other		
			---- Other		
2208.90.14	00b		---- Containing more than 1.15% vol., but not more than 2.5% vol.	12 plus 25.934¢* 7/94 11 plus 25.934¢* 7/95 10 plus 25.934¢* 7/96 8.5 plus 25.934¢*	AU 25.934¢* LDC 5 plus 25.934¢* LLDC 25.934¢* Pac 25.934¢*
2208.90.16	00g		---- Containing more than 2.5% vol., but not more than 6.0% vol.	12 plus \$17.2937 7/94 11 plus \$17.293¢7 7/95 10 plus \$17.293¢7 7/96 8.5 plus \$17.2937	AU \$17.293¢7 LDC 5 plus \$17.2937 LLDC \$17.2937 Pac \$17.2937

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.90.17	00C		----- Containing more than 6.0% vol., but not more than 9% vol. per l	12 plus \$1.3834 ^s 7/94 11 plus \$1.3834 ^s 7/95 10 plus \$1.3834 ^s 7/96 8.5 plus \$1.3834 ^s	AU \$1.3834 ^s LDC 5 plus \$1.3834 ^s LLDC \$1.3834 ^s Pac \$1.3834 ^s
			-- Other:		
			---- Containing more than 1.15% vol., but not more than 2.5% vol.:		
2208.90.54	00F		--- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.56	00J		--- Other per l	25.934¢ ^a	. .
			-- Containing more than 2.5% vol., but not more than 6% vol.:		
2208.90.57	00E		--- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.60	00F		--- Other per l al	\$17.293 ⁷	. .

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

New

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
2208.90.63	00E		--- Containing more than 6% vol., but not more than 9% vol. ---- For further manufacture in a licensed manufacturing area	Free	Free
2208.90.67	00L		----- Other	per l \$1.3834 ⁵	. . .

⁴ Includes an amount of 25.934 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁵ Includes an amount of \$1.3834 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁷ Includes an amount of \$17.293 per litre of alcohol being the equivalent of the duty imposed on the like goods when produced in New Zealand.