

1975/35



## THE CUSTOMS TARIFF (WINE) AMENDMENT ORDER 1975

DENIS BLUNDELL, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 10th day of March 1975

Present:

THE RIGHT HON. W. E. ROWLING PRESIDING IN COUNCIL

WHEREAS by the Customs Tariff (Composite) Amendment Order (No. 2) 1974\*, made pursuant to section 10E of the Tariff and Development Board Act 1961 and section 124 of the Customs Act 1966, the portion of the Customs Tariff as relates to Chapter 22, specified in the Schedule to that order was temporarily reimposed on the recommendation of the Tariff and Development Board: And whereas the Tariff and Development Board has since recommended that the temporary duties so reimposed should be revoked:

Now therefore, pursuant to section 124 of the Customs Act 1966, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, and being satisfied that the items and rates of duty specified in the Second Schedule hereto are necessary for the protection of an industry in New Zealand, hereby makes the following order.

### ORDER

**1. Title and commencement**—(1) This order may be cited as the Customs Tariff (Wine) Amendment Order 1975.

(2) This order shall come into force on the 10th day of March 1975.

**2. Portion of Tariff suspended**—The portion of the Customs Tariff specified in the First Schedule hereto is hereby suspended.

**3. Duties imposed and exemptions created**—The duties set out in the Second Schedule hereto are hereby imposed, and the exemptions from duty in that Schedule are hereby created.

**4. Consequential revocations**—The Customs Tariff (Composite) Amendment Order (No. 2) 1974\* is hereby amended by revoking so much of the Schedule as relates to items 22.05.011, 22.05.021, 22.05.029, 22.05.031, 22.05.039, 22.06.001, 22.06.011, and 22.06.019.



22.05.021	Wine (except sparkling wine) and grape must, containing not more than 25% of proof spirit: In bottles.. .. .	<i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974	52.8c	47.5c	Aul 51c
				1975	52.8c	48.8c	<i>per l</i>
				1976	52.8c	50.1c	Can 46.2c
				1977	52.8c	52.8c	<i>per l</i> CPC 46.2c <i>per l</i>
22.05.029	Otherwise packed .. .. .	<i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974	52.8c	47.5c	Aul 51c
				1975	52.8c	48.8c	<i>per l</i>
				1976	52.8c	50.1c	Can 46.2c
				1977	52.8c	52.8c	<i>per l</i> CPC 46.2c <i>per l</i>
22.05.031	Wine (except sparkling wine) and grape must, containing more than 25% but not more than 40% of proof spirit: In bottles.. .. .	<i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974	52.8c	47.5c	Aul 51c
				1975	52.8c	48.8c	<i>per l</i>
				1976	52.8c	50.1c	Can 46.2c
				1977	52.8c	52.8c	<i>per l</i> CPC 46.2c <i>per l</i>
22.05.039	Otherwise packed .. .. .	<i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974	52.8c	47.5c	Aul 51c
				1975	52.8c	48.8c	<i>per l</i>
				1976	52.8c	50.1c	Can 46.2c
				1977	52.8c	52.8c	<i>per l</i> CPC 46.2c <i>per l</i>

FIRST SCHEDULE—PORTIONS OF TARIFF SUSPENDED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

Beverages, spirits and vinegar—*continued*

22.05.049	<b>Wine of fresh grapes, etc.—<i>continued</i></b>	1				
	Wine and grape must containing more than 40% of proof spirit .. .. .		1974	\$1.386	\$1.333	Aul \$1.32
	per l		1975	\$1.386	\$1.346	per l
	per l		1976	\$1.386	\$1.359	Can \$1.32
	per l	1977	\$1.386	\$1.386	per l	
					CPC \$1.32	
					per l	
22.06	<b>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:</b>					
22.06.001	Vermouths containing not more than 40% of proof spirit .. .. .	1	1974	38.5c	33.2c	Aul 36.7c
	per l		1975	38.5c	34.5c	per l
	per l		1976	38.5c	35.8c	Can 31.9c
	per l		1977	38.5c	38.5c	per l
					CPC 31.9c	
					per l	

22.06.011	Wines of fresh grapes (except vermouths) flavoured with aromatic extracts: Containing not more than 25% of proof spirit	1	1974	52.8c	47.5c	Aul 51c
			1975	52.8c	48.8c	per l
			1976	52.8c	50.1c	Can 46.2c
			1977	52.8c	52.8c	per l CPC 46.2c per l
22.06.019	Containing more than 25% but not more than 40% of proof spirit .. .. per l	1	1974	52.8c	47.5c	Aul 51c
			1975	52.8c	48.8c	per l
			1976	52.8c	50.1c	Can 46.2c
			1977	52.8c	52.8c	per l CPC 46.2c per l
22.06.029	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, containing more than 40% of proof spirit .. .. per l	1	1974	\$1.386	\$1.333	Aul \$1.32
			1975	\$1.386	\$1.346	per l
			1976	\$1.386	\$1.359	Can \$1.32
			1977	\$1.386	\$1.386	per l CPC \$1.32 per l

FIRST SCHEDULE—PORTIONS OF TARIFF SUSPENDED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	
<b>Chapter 22—<i>continued</i></b>						
<b>Beverages, spirits and vinegar—<i>continued</i></b>						
<b>22.07</b>	<b>Other fermented beverages (for example, cider, perry and mead):</b>					
22.07.001	Cider and perry containing not more than 15% of proof spirit .. .. . <i>per 100 l</i>	1	1974	\$18.70	\$15.18	Aul \$14.30
	<i>per 100 l</i>		1975	\$18.70	\$16.06	<i>per 100 l</i>
	<i>per 100 l</i>		1976	\$18.70	\$16.94	Can \$14.30
	<i>per 100 l</i>		1977	\$18.70	\$18.70	<i>per 100 l</i>
						CPC \$14.30
						<i>per 100 l</i>
	Other kinds:					
	Containing not more than 40% of proof spirit:					
22.07.011	Sparkling .. .. . <i>per l</i>	1	1974	42.9c	35c	Aul 33c
	<i>per l</i>		1975	42.9c	37c	<i>per l</i>
	<i>per l</i>		1976	42.9c	39c	Can 33c
	<i>per l</i>		1977	42.9c	42.9c	<i>per l</i>
						CPC 33c
						<i>per l</i>
	Other than sparkling:					
22.07.012	Containing not more than 25% of proof spirit .. .. . <i>per l</i>	1	1974	26.4c	21.1c	Aul 24.6c
	<i>per l</i>		1975	26.4c	22.4c	<i>per l</i>
	<i>per l</i>		1976	26.4c	23.7c	Can 19.8c
	<i>per l</i>		1977	26.4c	26.4c	<i>per l</i>
						CPC 19.8c
						<i>per l</i>

22.07.019	Containing more than 25% of proof spirit					
	<i>per l</i>	1	1974	30.8c	25.5c	Aul 29c
	<i>per l</i>		1975	30.8c	26.8c	<i>per l</i>
	<i>per l</i>		1976	30.8c	28.1c	Can 24.2c
	<i>per l</i>		1977	30.8c	30.8c	<i>per l</i>
						CPC 24.2c
						<i>per l</i>
22.07.029	Containing more than 40% of proof spirit					
	<i>per l</i>	1	1974	\$1.386	\$1.333	Aul \$1.32
	<i>per l</i>		1975	\$1.386	\$1.346	<i>per l</i>
	<i>per l</i>		1976	\$1.386	\$1.359	Can \$1.32
	<i>per l</i>		1977	\$1.386	\$1.386	<i>per l</i>
						CPC \$1.32
						<i>per l</i>
22.08	<b>Ethyl alcohol or neutral spirits, undenatured, containing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</b>					
22.08.002	Rectified spirits of wine for fortifying New Zealand wines under such conditions as the Minister may prescribe .. ..	proof 1				
	<i>per proof l</i>		1974	48.4c	41.3c	Aul 39.6c
	<i>per proof l</i>		1975	48.4c	43.0c	<i>per proof l</i>
	<i>per proof l</i>		1976	48.4c	44.7c	Can 39.6c
	<i>per proof l</i>		1977	48.4c	48.4c	<i>per proof l</i>
						CPC 39.6c
						<i>per proof l</i>

FIRST SCHEDULE—PORTIONS OF TARIFF SUSPENDED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

Beverages, spirits and vinegar—*continued*

22.08.003	<b>Ethyl alcohol, etc.—<i>continued</i></b> Ethyl alcohol or neutral spirits, denatured or undenatured, for use in museums, universities, hospitals, and other institutions approved by the Minister, or for scientific or educational purposes, in such quantities and for such purposes and under such conditions as the Minister may prescribe .. .. .	l	1974	Free	Free	Aul Free
22.08.004	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 he may prescribe <i>per l</i>	l	1974	4c	4c	Aul 4c <i>per l</i>
22.08.009	Other .. .. . <i>per proof l</i> <i>per proof l</i> <i>per proof l</i> <i>per proof l</i>	proof l	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>



22.09	<b>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 than bitters prepared solely for use as flavouring for food or beverages):</b>					
22.09.001	Containing not more than 40% of proof spirit <i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974 1975 1976 1977	30.8c 30.8c 30.8c 30.8c	25.5c 26.8c 28.1c 30.8c	Aul 29c <i>per l</i> Can 24.2c <i>per l</i> CPC 24.2c <i>per l</i>
	Other kinds: Sweetened:					
22.09.021	Containing not more than 25% of proof spirit, in combination with other ingredients <i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974 1975 1976 1977	26.4c 26.4c 26.4c 26.4c	21.1c 22.4c 23.7c 26.4c	Aul 24.6c <i>per l</i> Can 19.8c <i>per l</i> CPC 19.8c <i>per l</i>
22.09.022	Containing more than 25% of proof spirit but not more than 40% of proof spirit, in com- bination with other ingredients .. <i>per l</i> <i>per l</i> <i>per l</i> <i>per l</i>	1	1974 1975 1976 1977	30.8c 30.8c 30.8c 30.8c	25.5c 26.8c 28.1c 30.8c	Aul 29c <i>per l</i> Can 24.2c <i>per l</i> CPC 24.2c <i>per l</i>

FIRST SCHEDULE—PORTIONS OF TARIFF SUSPENDED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*  
Beverages, spirits and vinegar—*continued*

	<b>Spirits, etc.—<i>continued</i></b>						
	Other kinds— <i>continued</i>						
	Sweetened— <i>continued</i>						
22.09.023	Containing more than 40% of proof spirit but not exceeding the strength of proof, in combination with other ingredients	<i>per proof l</i>	proof l	1974	\$4.026	\$3.973	Aul \$3.96
		<i>per proof l</i>		1975	\$4.026	\$3.986	<i>per proof l</i>
		<i>per proof l</i>		1976	\$4.026	\$3.999	Can \$3.96
		<i>per proof l</i>		1977	\$4.026	\$4.026	<i>per proof l</i>
							CPC \$3.96
							<i>per proof l</i>
	Other kinds:						
22.09.031	Containing not more than 25% of proof spirit	<i>per l</i>	l	1974	26.4c	21.1c	Aul 24.6c
		<i>per l</i>		1975	26.4c	22.4c	<i>per l</i>
		<i>per l</i>		1976	26.4c	23.7c	Can 19.8c
		<i>per l</i>		1977	26.4c	26.4c	<i>per l</i>
							CPC 19.8c
							<i>per l</i>

22.09.032	Containing more than 25% of proof spirit but not more than 40% of proof spirit					
	<i>per l</i>	1	1974	30.8c	25.5c	Aul 29c
	<i>per l</i>		1975	30.8c	26.8c	<i>per l</i>
	<i>per l</i>		1976	30.8c	28.1c	Can 24.2c
	<i>per l</i>		1977	30.8c	30.8c	<i>per l</i>
						CPC 24.2c
						<i>per l</i>
22.09.033	Containing more than 40% of proof spirit but not exceeding the strength of proof					
	<i>per proof l</i>	proof 1	1974	\$4.026	\$3.973	Aul \$3.96
	<i>per proof l</i>		1975	\$4.026	\$3.986	<i>per proof l</i>
	<i>per proof l</i>		1976	\$4.026	\$3.999	Can \$3.96
	<i>per proof l</i>		1977	\$4.026	\$4.026	<i>per proof l</i>
						CPC \$3.96
						<i>per proof l</i>
	Unsweetened:					
22.09.041	Containing not more than 25% of proof spirit, in combination with other ingredients					
	<i>per l</i>	1	1974	26.4c	21.1c	Aul 24.6c
	<i>per l</i>		1975	26.4c	22.4c	<i>per l</i>
	<i>per l</i>		1976	26.4c	23.7c	Can 19.8c
	<i>per l</i>		1977	26.4c	26.4c	<i>per l</i>
						CPC 19.8c
						<i>per l</i>
22.09.042	Containing more than 25% of proof spirit but not more than 40% of proof spirit, in com- bination with other ingredients					
	<i>per l</i>	1	1974	30.8c	25.5c	Aul 29c
	<i>per l</i>		1975	30.8c	26.8c	<i>per l</i>
	<i>per l</i>		1976	30.8c	28.1c	Can 24.2c
	<i>per l</i>		1977	30.8c	30.8c	<i>per l</i>
						CPC 24.2c
						<i>per l</i>

FIRST SCHEDULE—PORTIONS OF TARIFF SUSPENDED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	
<b>Chapter 22—<i>continued</i></b>						
<b>Beverages, spirits and vinegar—<i>continued</i></b>						
22.09.043	<p><b>Spirits, etc.—<i>continued</i></b>                      Other kinds—<i>continued</i>                      Unsweetened—<i>continued</i>                      Containing more than 40% of proof spirit but                      not exceeding the strength of proof, in combination                      with other ingredients <i>per proof l</i>  <i>per proof l</i>  <i>per proof l</i>  <i>per proof l</i></p>	proof 1	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>

**Chapter 30**  
**Pharmaceutical products**

<b>30.03</b>	<b>Medicaments (including veterinary medicaments):</b>					
	Medicated wines:					
30.03.001	Containing not more than 25% of proof spirit					
	<i>per l</i>	1	1974	26.4c	21.1c	Aul 19.8c
	<i>per l</i>		1975	26.4c	22.4c	<i>per l</i>
	<i>per l</i>		1976	26.4c	23.7c	Can 19.8c
	<i>per l</i>		1977	26.4c	26.4c	<i>per l</i>
						CPC 19.8c
						<i>per l</i>
30.03.002	Containing more than 25% of proof spirit but					
	not exceeding 40% of proof spirit ..	1	1974	30.8c	25.5c	Aul 24.2c
	<i>per l</i>		1975	30.8c	26.8c	<i>per l</i>
	<i>per l</i>		1976	30.8c	28.1c	Can 24.2c
	<i>per l</i>		1977	30.8c	30.8c	<i>per l</i>
						CPC 24.2c
						<i>per l</i>
30.03.009	Containing more than 40% of proof spirit					
	<i>per l</i>	1	1974	\$1.386	\$1.333	Aul \$1.32
	<i>per l</i>		1975	\$1.386	\$1.346	<i>per l</i>
	<i>per l</i>		1976	\$1.386	\$1.359	Can \$1.32
	<i>per l</i>		1977	\$1.386	\$1.386	<i>per l</i>
						CPC \$1.32
						<i>per l</i>

SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED

**PART I**  
**THE STANDARD TARIFF**

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22

**Beverages, spirits and vinegar**

22.05	<b>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:</b>					
22.05.001	Champagne containing not more than 40% of proof spirit .. .. . <i>per l</i>	l	1974	33c	..	
22.05.011	Other sparkling wine containing not more than 40% of proof spirit .. .. . <i>per l</i>	l	1974	65c* <i>plus</i> 10%	65c* <i>plus</i> 10%	Aul 65c <i>per l</i> *
22.05.022	Wine (except sparkling wine) and grape must, containing not more than 25% of proof spirit <i>per l</i>	l	1974	55c† <i>plus</i> 10%	55c† <i>plus</i> 10%	Aul 55c <i>per l</i> †

22.05.031	Wine (except sparkling wine) and grape must, containing more than 25% but not more than 40% of proof spirit: In bottles .. .. . <i>per l</i>	1	1974	55c‡ <i>plus</i> 10%	55c‡ <i>plus</i> 10%	Aul 55c <i>per l</i> †
22.05.039	Otherwise packed .. .. . <i>per l</i>	1	1974	55c§ <i>plus</i> 10%	55c§ <i>plus</i> 10%	Aul 55c <i>per l</i> §
22.05.049	Wine and grape must containing more than 40% of proof spirit .. .. . <i>per l</i>	1	1974	\$1.40	\$1.40	Aul \$1.35 <i>per l</i> Can \$1.35 <i>per l</i> CPC \$1.35 <i>per l</i>

\*Plus the amount by which the c.i.f. value is less than \$1.00 per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than \$1.00 per litre, provided that the specific rate of duty so determined shall be not less than 35c per litre.

†Plus the amount by which the c.i.f. value is less than \$1.00 per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than \$1.00 per litre, provided that the specific rate of duty so determined shall be not less than 20c per litre.

‡Plus the amount by which the c.i.f. value is less than 90c per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than 90c per litre, provided that the specific rate of duty so determined shall be not less than 25c per litre.

§Plus the amount by which the c.i.f. value is less than 45c per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than 45c per litre, provided that the specific rate of duty so determined shall be not less than 25c per litre.

SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

**Beverages, spirits and vinegar—*continued***

22.06	<b>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:</b>					
22.06.001	Vermouths containing not more than 40% of proof spirit .. .. . <i>per l</i>	1	1974	19c	19c	Aul 15c <i>per l</i> Can 15c <i>per l</i> CPC 15c <i>per l</i>
22.06.011	Wines of fresh grapes (except vermouths) flavoured with aromatic extracts: Containing not more than 25% of proof spirit <i>per l</i>	1	1974	55c† <i>plus</i> 10%	55c† <i>plus</i> 10%	Aul 55c <i>per l</i> †
22.06.019	Containing more than 25% but not more than 40% of proof spirit .. .. . <i>per l</i>	1	1974	55c‡ <i>plus</i> 10%	55c‡ <i>plus</i> 10%	Aul 55c <i>per l</i> ‡



22.06.029	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, containing more than 40% of proof spirit .. per l	1	1974	\$1.40	\$1.40	Aul \$1.35 per l Can \$1.35 per l CPC \$1.35 per l
22.07	<b>Other fermented beverages (for example, cider, perry and mead):</b>					
22.07.001	Cider and perry containing not more than 15% of proof spirit .. .. per 100 l	1	1974	\$20.00	\$20.00	Aul \$15.50 per 100 l Can \$15.50 per 100 l CPC \$15.50 per 100 l
22.07.014	Other kinds: Containing not more than 40% of proof spirit per l	1	1974	25c	25c	Aul 20c per l Can 20c per l CPC 20c per l
22.07.029	Containing more than 40% of proof spirit per l	1	1974	\$1.40	\$1.40	Aul \$1.35 per l Can \$1.35 per l CPC \$1.35 per l

†Plus the amount by which the c.i.f. value is less than \$1.00 per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than \$1.00 per litre, provided that the specific rate of duty so determined shall be not less than 20c per litre.

‡Plus the amount by which the c.i.f. value is less than 90c per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than 90c per litre, provided that the specific rate of duty so determined shall be not less than 25c per litre.

SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

**Beverages, spirits and vinegar—*continued***

22.08	<b>Ethyl alcohol or neutral spirits, undenatured, containing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</b>					
22.08.005	Rectified spirits of wine: As may be approved by the Minister for fortifying New Zealand wines and under such conditions as he may prescribe .. .. . <i>per proof l</i>	proof l	1974	Free†	Free†	
22.08.006	Other .. .. . <i>per proof l</i> <i>per proof l</i> <i>per proof l</i> <i>per proof l</i>	proof l	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>

22.08.007	Ethyl alcohol or neutral spirits, denatured or undenatured, for use in museums, universities, hospitals, and other institutions approved by the Minister, or for scientific or educational purposes, in such quantities and for such purposes and under such conditions as the Minister may prescribe .. .. .	1	1974	Free	Free	Aul Free
22.08.008	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 he may prescribe <i>per l</i>	1	1974	4c	4c	Aul 4c <i>per l</i>
22.08.019	Other .. .. . <i>per proof l</i> <i>per proof l</i> <i>per proof l</i> <i>per proof l</i>	proof 1	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>

†Or such higher rate of duty, not exceeding 50c per proof litre, as the Minister may in any case decide.

SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

**Beverages, spirits and vinegar—*continued***

22.09	<b>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:</b>					
	Cordials, liqueurs, and bitters (other than bitters prepared solely for use as flavouring for food or beverages):					
22.09.001	Containing not more than 40% of proof spirit .. .. . <i>per l</i>	1	1974	55c‡ <i>plus</i> 10%	55c‡ <i>plus</i> 10%	Aul 55c <i>per l</i> ‡
	Other kinds:					
	Sweetened:					
22.09.024	Containing not more than 40% of proof spirit, in combination with other ingredients <i>per l</i>	1	1974	25c	25c	Aul 20c <i>per l</i> Can 20c <i>per l</i> CPC 20c <i>per l</i>

22.09.025	Containing more than 40% of proof spirit but not exceeding the strength of proof, in combination with other ingredients	<i>per proof l</i> <i>per proof l</i> <i>per proof l</i> <i>per proof l</i>	proof 1	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>
22.09.034	Other kinds: Containing not more than 40% of proof spirit	.. .. . <i>per l</i>	1	1974	25c	25c	Aul 20c <i>per l</i> Can 20c <i>per l</i> CPC 20c <i>per l</i>
22.09.035	Containing more than 40% of proof spirit but not exceeding the strength of proof	<i>per proof l</i> <i>per proof l</i> <i>per proof l</i> <i>per proof l</i>	proof 1	1974 1975 1976 1977	\$4.026 \$4.026 \$4.026 \$4.026	\$3.973 \$3.986 \$3.999 \$4.026	Aul \$3.96 <i>per proof l</i> Can \$3.96 <i>per proof l</i> CPC \$3.96 <i>per proof l</i>
22.09.044	Unsweetened: Containing not more than 40% of proof spirit, in combination with other ingredients	<i>per l</i>	1	1974	25c	25c	Aul 20c <i>per l</i> Can 20c <i>per l</i> CPC 20c <i>per l</i>

‡Plus the amount by which the c.i.f. value is less than 90c per litre; or, where applicable, minus half the amount by which the c.i.f. value is more than 90c per litre, provided that the specific rate of duty so determined shall be not less than 25c per litre.

SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22—*continued*

**Beverages, spirits and vinegar—*continued***

22.09.045	<p><b>Spirits, etc.—<i>continued</i></b>                      Other kinds—<i>continued</i>                      Unsweetened—<i>continued</i>                      Containing more than 40% of proof spirit but                      not exceeding the strength of proof, in                      combination with other ingredients</p> <p style="text-align: right;"><i>per proof l</i>  <i>per proof l</i>  <i>per proof l</i>  <i>per proof l</i></p>	proof l	<p>1974                      1975                      1976                      1977</p>	<p>\$4.026                      \$4.026                      \$4.026                      \$4.026</p>	<p>\$3.973                      \$3.986                      \$3.999                      \$4.026</p>	<p>Aul \$3.96  <i>per proof l</i>                      Can \$3.96  <i>per proof l</i>                      CPC \$3.96  <i>per proof l</i></p>
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SECOND SCHEDULE—DUTIES IMPOSED AND EXEMPTIONS CREATED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 30

Pharmaceutical products

30.03 30.03 003	Medicaments (including veterinary medicaments): Medicated wines .. .. . <i>per l</i>	1	1974	25c	25c	Aul 20c <i>per l</i> Can 20c <i>per l</i> CPC 20c <i>per l</i>
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P. G. MILLEN,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

*This note is not part of the order, but is intended to indicate its general effect.*

This order amends the rates of Customs duty on certain wines falling within headings 22.05, 22.06, 22.07, 22.08, 22.09, and 30.03 of the Customs Tariff.

The amendments were recommended by the Tariff and Development Board.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 13 March 1975.

This order is administered in the Customs Department.