

THE EXCISE AND EXCISE-EQUIVALENT DUTIES AMENDMENT ORDER 1996

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 10th day of June 1996

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

PURSUANT to section 306 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

- 1. Title and commencement—(1) This order may be cited as the Excise and Excise-Equivalent Duties Amendment Order 1996.
- (2) This order shall come into force on the date of commencement of the Customs and Excise Act 1996.
- 2. Third Schedule amended—The Third Schedule to the Customs and Excise Act 1996 is hereby amended by revoking so much as relates to Excise item numbers 99.10.25F, 99.10.50G, 99.20.10G, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.58C, 99.30.62A, 99.35.20H, 99.35.40B, 99.35.50K, 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06J, 99.42.08E, 99.42.09C, 99.43.02B, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A, 99.43.09K, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.40A, 99.50.50I, 99.50.60F, 99.50.65G,

Excise and Excise-Equivalent Duties Amendment Order 1996

99.50.75D, and 99.50.85A, and Tariff items 2106.90.39, 2106.90.49, 2106.90.59, 2106.90.69, 2106.90.79, 2106.90.89, 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.21.12, 2204.29.12, 2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.11, 2205.10.32, 2205.90.11, 2205.90.32, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.79, 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.39, 2208.20.04, 2208.20.08, 2208.30.04, 2208.30.08, 2208.40.04, 2208.40.08, 2208.50.08, 2208.60.19, 2208.60.29, 2208.20.19, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.89, 2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, 2208.90.99, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.70, 2208.70.80, 2208.90.05, 2208.90.08, 3302.10.39, 3302.10.49, 3302.10.59, 3302.10.69, 3302.10.79, and 3302.10.89, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule to this order.

Amendment Örder 1996

SCHEDULE

AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS AND

EXCISE ACT 1996

EXCISE AND EXCISE-EQUIVALENT DUTIES

NOTES-

- 1. Subject to these Notes, interpretation of this Schedule shall be governed by the same General Rules of Interpretation applicable to the First Schedule to the Tariff Act 1988.
- 2. For the purpose of the description of goods in this Schedule, the terms "Tariff item" and "Tariff heading" have the same meaning as in section 2 of the Tariff Act 1988.
- 3. The term "Excise item number" means excise items identified by six digits and one alphabetical check letter and includes the heading thereto so identified.
- 4. Duties specified in Part A of this Schedule are duties imposed pursuant to section 70 of this Act.
- 5. Duties specified in Part B of this Schedule are duties imposed pursuant to section 72 of this Act.

PART A GOODS MANUFACTURED IN NEW ZEALAND

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 99.10.50G	Containing more than 1.15 % vol., but not more than 2.5 % vol.Containing more than 2.5 % vol.	per (per l al	28.035¢ \$18.693

THIRD SCHEDULE—continued EXCISE AND EXCISE-EQUIVALENT DUTIES—continued

Excise Item Number	Goods	Unit	Rates of Duty	
99.20	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 or 2204.29.18:			
99.20.10c	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per Q	\$3.3649	Amen
99.20.20L	- Other	per Q	\$1.8693	dme
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:			Amendment Order 1990
99.25.10E	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per Q	\$3.3649	96
99.25.20в	- Other	per ()	\$1.8693	
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, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.79 or 2206.00.89:			
99.30.21 _D	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢	
99.30.26Е	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	

99.30.32κ	- Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	19
99.30.47н	- Containing more than 9 % vol., but not more than 14 % vol.	per Q	\$1.8693	1996/158
99.30.58c	- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649	158
99.30.62a	- Containing more than 23 % vol.	per l al	\$34.045	∞.
99.35	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher, and ethyl alcohol and other spirits, denatured of any strength which, if imported, would be classified within Tariff item 2207.10.19, 2207.10.29, 2207.20.01 or 2207.20.39:			
	 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher: 			Excise
	Rectified spirits of wine:			and Amer
99.35.20н	Other	per l al	\$34.045	and Excise- Amendment
	Other kinds:			Excise- ndment
99.35.40в	Other	per l al	\$34.045	e-E nt C
	- Ethyl alcohol and other spirits, denatured, of any strength:			qui: Irde
99.35.50κ	Other	per l al	\$34.045	Equivalent Duties Order 1996
				uties

THIRD SCHEDULE—continued EXCISE AND EXCISE-EQUIVALENT DUTIES—continued

Excise Item Number	Goods	Unit	Rates of Duty	
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:			ţ
99.42	 Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2106.90.39, 2106.90.49, 2106.90.59, 2106.90.69, 2106.90.79 or 2106.90.89: 			Amendment Order 1996
99.42.02F	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢	ient
99.42.03 _D	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	9
99.42.05L	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	der
99.42.06ј	Containing more than 9 % vol., but not more than 14 % vol.	per Q	\$1.8693	199
99.42.08E	Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649	8
99.42.09c	Containing more than 23 % vol.	per l al	\$34.045	3
99.43	 Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 3302.10.39, 3302.10.49, 3302.10.59, 3302.10.69, 3302.10.79 or 3302.10.89: 			
99.43.02в	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢	
99.43.03L	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	Ç
99.43.05g	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	1990/190

Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.8603	19
Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649	96/
Containing more than 23 % vol.	per l al	\$34.045	996/158
- 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, 2208.60.19, 2208.60.29, 2208.60.99, 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: 			Excise
Brandy	per l al	\$34.045	and Excise-Equivalent l Amendment Order 1996
Whisky (other than blended)	per l al	\$34.045	ndi
New Zealand whisky blended with imported whisky	per l al	\$34.045	cise
New Zealand grain ethanol blended with imported whisky	per l al	\$34.045	tO
Rum and tafia	per l al	\$34.045	rden
Gin and Geneva	per l al	\$34.045	ales 19
Vodka	per l al	\$34.045	ut L
Other	per l al	\$34.045	Duties 6
Other:			es
Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢	
Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	
Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	
Containing more than 9 % vol., but not more than 14 % vol.	per ℚ	\$1.8693	
Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649	
Containing more than 23 % vol.	per l al	\$34.045	817
	Containing more than 14 % vol., but not more than 23 % vol. - Containing more than 23 % vol. - 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, 2208.60.19, 2208.60.29, 2208.60.99, 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: Brandy Whisky (other than blended) New Zealand whisky blended with imported whisky New Zealand grain ethanol blended with imported whisky Rum and tafia Gin and Geneva Vodka Other: Containing more than 1.15 % vol., but not more than 2.5 % vol. Containing more than 6 % vol., but not more than 9 % vol. Containing more than 9 % vol., but not more than 14 % vol. Containing more than 14 % vol., but not more than 23 % vol.	Containing more than 14 % vol., but not more than 23 % vol. Containing more than 23 % vol. Containing more than 23 % vol. Containing more than 23 % vol. Spirits and spirituous beverages which, if imported, would be classified within Tariff item 2208.20.04, 2208.20.19, 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, 2208.50.19, 2208.60.19, 2208.60.29, 2208.60.99, 2208.90.48, 2208.90.56, 2208.90.67, 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: Brandy Whisky (other than blended) New Zealand whisky blended with imported whisky per 1 al New Zealand grain ethanol blended with imported whisky per 1 al Rum and tafia Rum and tafia Gin and Geneva per 1 al Vodka per 1 al Other Other Containing more than 1.15 % vol., but not more than 2.5 % vol. per \$\emptyre{\chi}\$ = \$\chi\$ = \$\chi\$ \text{ vol.} \text{ per }\emptyre{\chi}\$ al Containing more than 6 % vol., but not more than 6 % vol. per \$\emptyre{\chi}\$ = \$\chi\$ = \$\chi\$ \text{ vol.} \text{ per }\emptyre{\chi}\$ = \$\chi\$ \text{ per }\emptyre{\chi}\$ = \$\chi\$ containing more than 9 % vol. but not more than 14 % vol. Containing more than 14 % vol., but not more than 23 % vol.	Containing more than 14 % vol., but not more than 23 % vol. Containing more than 23 % vol. Containing more than 23 % vol. Containing more than 23 % vol. Spirits and spirituous beverages which, if imported, would be classified within Tariff item 2208.20.04, 2208.20.08, 2208.20.19, 2208.20.09, 2208.30.04, 2208.30.09, 2208.30.09, 2208.30.09, 2208.30.09, 2208.30.09, 2208.50.19, 2208.60.19, 2208.60.29, 2208.60.99, 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: Brandy Whisky (other than blended) New Zealand whisky blended with imported whisky New Zealand whisky blended with imported whisky New Zealand grain ethanol blended with imported whisky Rum and tafia Gin and Geneva Gin and Geneva Vodka Other Other Containing more than 1.15 % vol., but not more than 2.5 % vol. Containing more than 6 % vol., but not more than 6 % vol. Containing more than 9 % vol., but not more than 14 % vol. Containing more than 1.4 % vol., but not more than 23 % vol. Containing more than 1.4 % vol., but not more than 23 % vol. Containing more than 1.4 % vol., but not more than 23 % vol. Containing more than 1.4 % vol., but not more than 23 % vol. Containing more than 1.4 % vol., but not more than 23 % vol.

${\tt THIRD\ SCHEDULE--} continued$

EXCISE AND EXCISE-EQUIVALENT DUTIES—continued

Excise Item Number	Goods	Unit	Rates of Duty
99.50	 Liqueurs, cordials, and bitters which, if imported, would be classified within Tariff item 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.70, 2208.70.80, 2208.90.05 or 2208.90.08: 		
	Bitters:		
99.50.11н	Containing not more than 23 % vol.	per Q	\$3.3649
99.50.14в	Containing more than 23 % vol.	per l al	\$34.045
	Liqueurs and cordials:		
9.50.40a	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢
9.50.50j	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
9.50.60 _F	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954
9.50.65g	Containing more than 9 % vol., but not more than 14 % vol.	per Q	\$1.8693
9.50.75 _D	Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649
99.50.85a	Containing more than 23 % vol.	per l al	\$34.045

PART B IMPORTED GOODS

Tariff Item Number	Goods	Unit	Rates of Duty
21.06	Food preparations not elsewhere specified or included:		
	- Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06J, 99.42.08E or 99.42.09C:		
2106.90.39	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢
106.90.49	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
106.90.59	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954
106.90.69	Containing more than 9 % vol., but not more than 14 % vol.	per Q	\$1.8693
106.90.79	Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649
106.90.89	Containing more than 23 % vol.	per l al	\$34.045
22.03	Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F, or 99.10.50g:		
2203.00.12	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢
2203.00.22 2203.00.31 or 2203.00.39	- Containing more than 2.5 % vol.	per l al	\$18.693

1996/158

THIRD SCHEDULE—continued

EXCISE AND EXCISE-EQUIVALENT DUTIES—continued

Tariff Item Number	Goods	Unit	Rates of Duty
22.04	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 manufactured in New Zealand, would be classified within Excise item number 99.20.10c or 99.20.20L:		
2204.21.12 or 2204.29.12	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per Q	\$3.3649
2204.10.01, 2204.10.18, 2204.21.18 or 2204.29.18	- Other	per (\$1.8693
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if manufactured in New Zealand, would be classified within Excise item number 99.25.10E or 99.25.20E:		
2205.10.11, 2205.10.32, 2205.90.11 or 2205.90.32	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per Q	\$3.3649
2205.10.19, 2205.10.38, 2205.90.19 or 2205.90.38	- Other	per ≬	\$1.8693

22.06	Other fermented beverages (for example, cider, perry, mead) which, if manufactured in New Zealand, would be classified within Excise item number 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.58C or 99.30.62A:		
	– Fruit and vegetable wine		
2206.00.08	Containing not more than 14 % vol.	per (\$1.8693
2206.00.18	Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
2206.00.28	– – Other	per l al	\$34.045
	- Other:		
2206.00.37	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per (28.035¢
2206.00.47	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
2206.00.57	- - Containing more than 6 % vol., but not more than 9 % vol.	per (\$1.4954
2206.00.68	Containing more than 9 % vol., but not more than 14 % vol.	per (\$1.8693
2206.00.79	Containing more than 14 % vol., but not more than 23 % vol.	per (\$3.3649
2206.00.89	Containing more than 23 % vol.	per l al	\$34.045

THIRD SCHEDULE—continued

Excise and Excise-Equivalent	Duties—continued
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Tariff Item Number	Goods	Unit	Rates of Duty
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher, and ethyl alcohol and other spirits, denatured of any strength which, if manufactured in New Zealand, would be classified within Excise item number 99.35.10L, 99.35.20H, 99.35.30E, 99.35.40B, 99.35.45c, 99.35.50k or 99.75.22F:		
	 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher: 		
	– Rectified spirits of wine:		
207.10.19	Other		
	Other	per l al	\$34.045
	Other kinds:		
207.10.29	Other:		
	Other	per l al	\$34.045
	- Ethyl alcohol and other spirits, denatured, of any strength:		
	Other kinds:		
207.20.39	Other:	per l al	\$34.045
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 $\%$ vol.; spirits, liqueurs and other spirituous beverages:		
	 Spirits and spirituous beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.45.10F, 99.45.15G, 99.45.20c, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.85H or 99.45.90D: 		

	 – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer: 			199
2208.20.04 or 2208.20.08	Brandy	per l al	\$34.045	996/158
2208.30.04 or 2208.30.08	– – – Whisky	per l al	\$34.045	
2208.40.04 or 2208.40.08	Rum and tafia	per l al	\$34.045	
2208.50.04 or 2208.50.08	Gin and Geneva	per l al	\$34.045	Excise
2208.60.19 or 2208.60.29	Vodka	per l al	\$34.045	se and Amer
2208.20.19 or 2208.90.48	Other	per l al	\$34.045	and Excise-Equivalent I Amendment Order 1996
	Other			se-l
2208.90.56	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per Q	28.035¢	Equi Ord
2208.90.60	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	Equivalent Order 199
2208.90.67	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	ent 99
2208.90.79	Containing more than 9 % vol., but not more than 14 % vol.	per 🛭	\$1.8693	Duties 6
2208.90.89	Containing more than 14 % vol., but not more than 23 % vol.	per 🛭	\$3.3649	ties
2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, or 2208.90.99	Containing more than 23 % vol.	per l al	\$34.045	

THIRD SCHEDULE—continued Excise and Excise-Equivalent Duties—continued

Tariff Item Number	Goods	Unit	Rates of Duty
	- Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.11H, 99.50.14B, 99.50.35E, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.75D, or 99.50.85A:		
	Liqueurs and cordials:		
2208.70.30	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per 🛭	28.035¢
2208.70.40	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
2208.70.50	Containing more than 6 % vol., but not more than 9 % vol.	per 🎗	\$1.4954
2208.70.60	Containing more than 9 % vol., but not more than 14 % vol.	per (\$1.8693
2208.70.70	Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649
2208.70.80	Containing more than 23 % vol.	per l al	\$34.045
	Bitters:		
2208.90.05	Containing not more than 23 % vol.	per Q	\$3.3649
2208.90.08	Containing more than 23 % vol.	per l al	\$34.045

33.02	Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages:			1996/158
3302.10	- Of a kind used in the food or drink industries:			5/1:
	 - Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.43.02β, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A, or 99.43.09κ: 			8
3302.10.39	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℚ	28.035¢	
3302.10.49	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693	Ex
3302.10.59	Containing more than 6 % vol., but not more than 9 % vol.	per Q	\$1.4954	Excise
3302.10.69	Containing more than 9 % vol., but not more than 14 % vol.	per Q	\$1.8693	and Amer
3302.10.79	Containing more than 14 % vol., but not more than 23 % vol.	per Q	\$3.3649	and Excise- Amendment
3302.10.89	Containing more than 23 % vol.	per l al	\$34.045	Excise- ndment
				e-Equivalent Duties ıt Order 1996

MARIE SHROFF, Clerk of the Executive Council.

Excise and Excise-Equivalent Duties Amendment Order 1996

EXPLANATORY NOTE

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

This order amends the Third Schedule to the new Customs and Excise Act 1996 to incorporate into that Schedule the changes in excise duty effected by the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1996 and the Tariff (Alcoholic Beverages Indexation) Amendment Order 1996.

The Third Schedule provides for the imposition of all excise duty under the Customs and Excise Act 1996 for both locally manufactured and imported goods. Formerly excise duty on imported goods was imposed under the Tariff Act 1988.

The order is made pursuant to the special transitional provision in section 306 (2) of the Customs and Excise Act 1996, and takes effect on the commencement of that Act.

Issued under the authority of the Acts and Regulations Publication Act 1989. Date of notification in *Gazette:* 13 June 1996. This order is administered in the New Zealand Customs Service.