



**EXCISE AND EXCISE-EQUIVALENT DUTIES
(ALCOHOLIC BEVERAGES INDEXATION)
AMENDMENT ORDER 1999**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 10th day of May 1999

Present:

THE HON JOHN LUXTON PRESIDING IN COUNCIL

PURSUANT to section 79 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, makes the following order.

ANALYSIS

1. Title and commencement
2. Third Schedule amended
3. Revocation

SCHEDULE
Amendments to Third Schedule of
Customs and Excise Act 1996

ORDER

1. Title and commencement—(1) This order may be cited as the Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 1999.

(2) This order comes into force on 1 June 1999.

2. Third Schedule amended—The Third Schedule of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.10.25F, 99.10.50C, 99.20.10C, 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, 99.43.05C, 99.43.06E, 99.43.08A, 99.43.09K, 99.45.10F, 99.45.15C, 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, 99.45.80C, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65C, 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, 2208.50.04, 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.

3. Revocation—The Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 1998 (S.R. 1998/79) is revoked.

SCHEDULE
 AMENDMENTS TO THIRD SCHEDULE OF CUSTOMS AND
 EXCISE ACT 1996
 EXCISE AND EXCISE-EQUIVALENT DUTIES

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	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
99.10.50G	– Containing more than 2.5 % vol.	per l al	\$19.581
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 ℓ	\$3.5248
99.20.20L	– Other	per ℓ	\$1.9581

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

Excise Item Number	Goods	Unit	Rates of Duty
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	\$3.5248
99.25.20B	– Other	per ℓ	\$1.9581
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:		
99.30.21D	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
99.30.26E	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
99.30.32K	– Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
99.30.47H	– Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
99.30.58C	– Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
99.30.62A	– Containing more than 23 % vol.	per l al	\$35.662
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:		
	– – Rectified spirits of wine:		
99.35.20H	– – – Other	per l al	\$35.662
	– – Other kinds:		
99.35.40B	– – – Other	per l al	\$35.662
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per l al	\$35.662
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:		
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:		
99.42.02F	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	29.367¢
99.42.03D	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
99.42.05L	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.5664
99.42.06J	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$1.9581
99.42.08E	– – Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.5248
99.42.09C	– – Containing more than 23 % vol.	per l al	\$35.662

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

Excise Item Number	Goods	Unit	Rates of Duty
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:		
99.43.02B	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
99.43.03L	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
99.43.05G	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
99.43.06E	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
99.43.08A	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
99.43.09K	-- Containing more than 23 % vol.	per l al	\$35.662
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, 2208.60.19, 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:		
99.45.10F	--- Brandy	per l al	\$35.662
99.45.15G	--- Whisky (other than blended)	per l al	\$35.662
99.45.20C	--- New Zealand whisky blended with imported whisky	per l al	\$35.662
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per l al	\$35.662

99.45.30L	--- Rum and tafia	per l al	\$35.662
99.45.35A	--- Gin and Geneva	per l al	\$35.662
99.45.40H	--- Vodka	per l al	\$35.662
99.45.45J	--- Other	per l al	\$35.662
	-- Other:		
99.45.72F	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
99.45.76J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
99.45.78E	--- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
99.45.80G	--- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
99.45.85H	--- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
99.45.90D	--- Containing more than 23 % vol.	per l al	\$35.662
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:		
99.50.11H	--- Containing not more than 23 % vol.	per ℓ	\$3.5248
99.50.14B	--- Containing more than 23 % vol.	per l al	\$35.662
	-- Liqueurs and cordials:		
99.50.40A	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
99.50.50J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
99.50.60F	--- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
99.50.65G	--- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
99.50.75D	--- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
99.50.85A	--- Containing more than 23 % vol.	per l al	\$35.662

PART B
IMPORTED GOODS

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Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 1999

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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 ℓ	29.367¢
2106.90.49	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
2106.90.59	– – Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
2106.90.69	– – Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
2106.90.79	– – Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
2106.90.89	– – Containing more than 23 % vol.	per l al	\$35.662
22.03	Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F, or 99.10.50C:		
2203.00.12	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
2203.00.22 2203.00.31 or 2203.00.39	– Containing more than 2.5 % vol.	per l al	\$19.581

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 ℓ	\$3.5248
2204.10.01, 2204.10.18, 2204.21.18 or 2204.29.18	– Other	per ℓ	\$1.9581
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 99.25.20B:		
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 ℓ	\$3.5248
2205.10.19, 2205.10.38, 2205.90.19 or 2205.90.38	– Other	per ℓ	\$1.9581

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

Tariff Item Number	Goods	Unit	Rates of Duty
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 ℓ	\$1.9581
2206.00.18	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
2206.00.28	-- Other	per l al	\$35.662
	– Other:		
2206.00.37	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
2206.00.47	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
2206.00.57	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
2206.00.68	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
2206.00.79	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
2206.00.89	-- Containing more than 23 % vol.	per l al	\$35.662

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:		
2207.10.19	– – – Other:		
	– – – – Other	per l al	\$35.662
	– – Other kinds:		
2207.10.29	– – – Other:		
	– – – – Other	per l al	\$35.662
	– Ethyl alcohol and other spirits, denatured, of any strength:		
	– – Other kinds:		
2207.20.39	– – – Other:	per l al	\$35.662

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

Tariff Item Number	Goods	Unit	Rates of Duty
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:		
2208.20.04 or 2208.20.08	– – – Brandy	per l al	\$35.662
2208.30.04 or 2208.30.08	– – – Whisky	per l al	\$35.662
2208.40.04 or 2208.40.08	– – – Rum and tafia	per l al	\$35.662
2208.50.04 or 2208.50.08	– – – Gin and Geneva	per l al	\$35.662
2208.60.19 or 2208.60.29	– – – Vodka	per l al	\$35.662
2208.20.19 or 2208.90.48	– – – Other	per l al	\$35.662
	– – Other		
2208.90.56	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
2208.90.60	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581

2208.90.67	---	Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
2208.90.79	---	Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
2208.90.89	---	Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
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	\$35.662
- 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, 99.50.65C, 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 ℓ	29.367¢
2208.70.40	---	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
2208.70.50	---	Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
2208.70.60	---	Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
2208.70.70	---	Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
2208.70.80	---	Containing more than 23 % vol.	per l al	\$35.662
-- Bitters:				
2208.90.05	---	Containing not more than 23 % vol.	per ℓ	\$3.5248
2208.90.08	---	Containing more than 23 % vol.	per l al	\$35.662

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

Tariff Item Number	Goods	Unit	Rates of Duty
33.02	Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages:		
3302.10	– Of a kind used in the food or drink industries:		
	– – 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 99.43.02B, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A, or 99.43.09K:		
3302.10.39	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	29.367¢
3302.10.49	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$19.581
3302.10.59	– – – Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.5664
3302.10.69	– – – Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9581
3302.10.79	– – – Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.5248
3302.10.89	– – – Containing more than 23 % vol.	per l al	\$35.662

MARIE SHROFF,
 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, which comes into force on 1 June 1999, adjusts the excise and excise-equivalent duties on alcoholic beverages to reflect the movement in the Consumers Price Index (excluding credit services) over the 12 month period ending on 31 March 1999.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 13 May 1999.

This order is administered in the New Zealand Customs Service.