



**THE EXCISE DUTY (STRUCTURE)  
AMENDMENT ORDER 1995**

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CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 18th day of December 1995

Present:

THE RIGHT HON. J. B. BOLGER PRESIDING IN COUNCIL

PURSUANT to section 118CA of the Customs Act 1966, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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ORDER

**1. Title and commencement**—(1) This order may be cited as the Excise Duty (Structure) Amendment Order 1995.

(2) This order shall come into force on the 1st day of January 1996.

**2. Alterations to Excise headings and subheadings**—The Third Schedule to the Customs Act 1966 is hereby amended in the manner indicated in the First Schedule to this order.

**3. Alignment with Tariff Schedule**—The Third Schedule to the Customs Act 1966 is hereby amended by revoking so much as relates to Excise item numbers 99.40.15E, 99.40.20A, 99.40.30J, 99.40.40F, 99.40.45C, 99.40.55D,

99.40.65A, 99.55.10A, 99.55.20J, 99.55.45D, and 99.75.22F, and substituting the items and rates of duty set out in the Second Schedule to this order.

**4. Revocation**—The Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1995 (No.2) (S.R. 1995/154) is hereby amended by revoking so much of the Schedule as relates to Excise item numbers 99.40.20A, 99.40.30J, 99.40.40F, 99.40.45C, 99.40.55D, and 99.40.65A.

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## FIRST SCHEDULE

## AMENDMENTS TO HEADINGS AND SUBHEADINGS

Heading or Subheading Amended	Amendment
99.40	<p>By revoking the following subheading:</p> <p>“– Compound alcoholic preparations of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2208.10.07, 2208.10.17, 2208.10.28, 2208.10.39, 2208.10.49, or 2208.10.59.”</p>
99.45	<p>By revoking heading 99.45, and substituting the following heading:</p> <p>“– 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.”</p>
99.50	<p>By revoking heading 99.50, and substituting the following heading:</p> <p>“– Cordials, liqueurs 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.”</p>

SECOND SCHEDULE

EXCISE DUTIES

*Goods Prescribed by the Third Schedule to the Customs Act 1966*

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.

Excise Item Number	Goods	Unit	Rates of Duty
<b>99.40</b>	<b>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:</b>		
<b>99.42</b>	<b>– 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:</b>		
99.42.01H	-- Containing not more than 1.15 % vol.		Free
99.42.02F	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	27.608¢
99.42.03D	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.408
99.42.05L	-- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.4726
99.42.06H	-- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.0248
99.42.08E	-- Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.3136
99.42.09c	-- Other	per l al	\$33.526

<b>99.43</b>	<b>- Preparations based on one or more odoriferous substances (including alcoholic solutions) 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:</b>		
99.43.01D	-- Containing not more than 1.15 % vol.		Free
99.43.02B	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	27.608¢
99.43.03L	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.408
99.43.05G	-- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.4726
99.43.06E	-- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.0248
99.43.08A	-- Containing more than 14 % vol., but not more than 23 % vol.	per l	\$3.3136
99.43.09K	-- Other	per l al	\$33.526
<b>99.55</b>	<b>- Spirits used in a manufacturing area in the production of:</b>		
99.55.10A	-- Culinary or flavouring spirituous solutions which, if imported, would be classified within Tariff item 3302.10.90		Free
99.55.20J	-- Food preparations which, if imported, would be classified within Tariff item 2105.00.09 or 2106.90.90		Free
99.55.45D	-- Saccharin and other synthetic sweetening substances in tablet or other forms which, if imported, would be classified within Tariff item 3824.90.20		Free
<b>99.75</b>	<b>Fuels:</b>		
99.75.22F	- Methanol spirit derived from ethanol or methanol which, if imported, would be classified within Tariff item 2207.20.29, 3606.10.09 or 3824.90.29	per l	30.2¢

## EXPLANATORY NOTE

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

This order, which comes into effect on 1 January 1996, provides for the restructuring of the Third Schedule to the Customs Act 1966 to ensure its conformity to the Tariff.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 20 December 1995.  
This order is administered in New Zealand Customs.