



**THE EXCISE DUTY (ALCOHOLIC BEVERAGES INDEXATION)  
AMENDMENT ORDER 1989**

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PAUL REEVES, Governor-General

**ORDER IN COUNCIL**

At Wellington this 6th day of November 1989

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 118CB of the Customs Act 1966, His 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 (Alcoholic Beverages Indexation) Amendment Order 1989.

(2) This order shall come into force on the 1st day of December 1989.

**2. Third Schedule**—The Third Schedule to the Customs Act 1966 is hereby amended by revoking so much as relates to Excise item numbers 99.10.25F, 99.10.45L, 99.10.60D, 99.10.70A, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25G, 99.30.55J, 99.30.65F, 99.30.75C, 99.30.85L, 99.40.25B, 99.40.35K, 99.40.45G, 99.40.55D, 99.45.70K, 99.45.75L, 99.45.80G, 99.45.85H, 99.50.11H, 99.50.45B, 99.50.55K, 99.50.65G, and 99.50.75D, and substituting the Excise item numbers and rates of duty specified in the Schedule to this order.

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SCHEDULE  
EXCISE DUTIES  
*Goods Prescribed by the Third Schedule to the Customs Act 1966*

| Excise item<br>Number | Goods  | Unit  | Rates of Duty |
|-----------------------|--|-------|---------------|
| <b>99.10</b>          | <b>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:</b>  |       |               |
| 99.10.25F             | – Containing more than 1.15 % vol., but not more than 2.5 % vol.   | per ℓ | 22.606¢       |
| 99.10.45L             | – Containing more than 2.5 % vol., but not more than 4.35 % vol.   | per ℓ | 61.680¢       |
| 99.10.60D             | – Containing more than 4.35 % vol., but not more than 5 % vol.   | per ℓ | 74.016¢       |
| 99.10.70A             | – Containing more than 5 % vol.  | per ℓ | \$1.0794      |
| <b>99.20</b>          | <b>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 2204.10.09, 2204.10.19, 2204.10.28, 2204.21.05, 2204.21.09, 2204.21.15, 2204.21.19, 2204.21.25, 2204.21.29, 2204.29.05, 2204.29.09, 2204.29.15, 2204.29.19, 2204.29.25 or 2204.29.29:</b> |       |               |
| 99.20.10c             | – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit  | per ℓ | \$2.7756      |
| 99.20.20L             | – Other  | per ℓ | \$1.5420      |

|              |  |       |          |
|--------------|--|-------|----------|
| <b>99.25</b> | <b>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, 2205.10.25, 2205.10.29, 2205.10.35, 2205.10.39, 2205.10.45, 2205.10.49, 2205.90.11, 2205.90.19, 2205.90.25, 2205.90.29, 2205.90.35, 2205.90.39, 2205.90.45 or 2205.90.49:</b> |       |          |
| 99.25.10E    | - Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit  | per ℓ | \$2.7756 |
| 99.25.20B    | - Other  | per ℓ | \$1.5420 |
| <b>99.30</b> | <b>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, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79 or 2206.00.89:</b>  |       |          |
|              | - Fruit wine and vegetable wine:   |       |          |
| 99.30.15K    | -- Containing not more than 14 % vol.  | per ℓ | \$1.5420 |
| 99.30.25G    | -- Containing more than 14 % vol., but not more than 23 % vol.   | per ℓ | \$2.7756 |
|              | - Other  |       |          |
| 99.30.55J    | -- Containing more than 1.15 % vol., but not more than 5 % vol.  | per ℓ | 74.016¢  |
| 99.30.65F    | -- Containing more than 5 % vol., but not more than 9 % vol.   | per ℓ | \$1.2336 |
| 99.30.75C    | -- Containing more than 9 % vol., but not more than 14 % vol.  | per ℓ | \$1.6962 |
| 99.30.85L    | -- Containing more than 14 % vol., but not more than 23 % vol.   | per ℓ | \$2.7756 |

SCHEDULE—*continued*  
 EXCISE DUTIES—*continued*  
*Goods Prescribed by the Third Schedule to the Customs Act 1966—continued*

| Excise item<br>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; compound alcoholic preparations of a kind used for the manufacture of beverages:</b>  |       |               |
|                       | – Compound alcoholic preparations of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49 or 2208.10.59:   |       |               |
| 99.40.25B             | -- Containing more than 1.15 % vol., but not more than 5 % vol.  | per ℓ | 74.016¢       |
| 99.40.35k             | -- Containing more than 5 % vol., but not more than 9 % vol.   | per ℓ | \$1.2336      |
| 99.40.45G             | -- Containing more than 9 % vol., but not more than 14 % vol.  | per ℓ | \$1.6962      |
| 99.40.55D             | -- Containing more than 14 % vol., but not more than 23 % vol.   | per ℓ | \$2.7756      |
| <b>99.45</b>          | <b>– Spirits and spirituous beverages which, if imported, would be classified within Tariff item 2208.20.09, 2208.20.19, 2208.20.29, 2208.30.09, 2208.30.19, 2208.40.09, 2208.40.19, 2208.50.09, 2208.50.19, 2208.90.38, 2208.90.48, 2208.90.58, 2208.90.68, 2208.90.79, 2208.90.89 or 2208.90.99:</b> |       |               |

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|              |   |       |          |
|--------------|---|-------|----------|
|              | -- Other:   |       |          |
| 99.45.70K    | --- Containing more than 1.15 % vol., but not more than 5 % vol.  | per ℓ | 74.016¢  |
| 99.45.75L    | --- Containing more than 5 % vol., but not more than 9 % vol.   | per ℓ | \$1.2336 |
| 99.45.80G    | --- Containing more than 9 % vol., but not more than 14 % vol.  | per ℓ | \$1.6962 |
| 99.45.85H    | --- Containing more than 14 % vol., but not more than 23 % vol.   | per ℓ | \$2.7756 |
| <b>99.50</b> | <b>-- Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25 or 2208.90.28:</b> |       |          |
|              | -- Bitters:   |       |          |
| 99.50.11H    | --- Containing not more than 23 % vol.  | per ℓ | \$2.7756 |
|              | -- Other:   |       |          |
| 99.50.45B    | --- Containing more than 1.15 % vol., but not more than 5 % vol.  | per ℓ | 74.016¢  |
| 99.50.55K    | --- Containing more than 5 % vol., but not more than 9 % vol.   | per ℓ | \$1.2336 |
| 99.50.65G    | --- Containing more than 9 % vol., but not more than 14 % vol.  | per ℓ | \$1.6962 |
| 99.50.75D    | --- Containing more than 14 % vol., but not more than 23 % vol.   | per ℓ | \$2.7756 |

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 effect on 1 December 1989, reflects changes in the excise duties adjusted according to the Consumer Price Index based on its movement over the previous 2 quarters (excluding the impact of the increase in goods and services tax which was effective on 1 July 1989).

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 9 November 1989.  
This order is administered in the Customs Department.