



**THE EXCISE DUTY (ALCOHOLIC BEVERAGES INDEXATION)
AMENDMENT ORDER 1991**

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 6th day of May 1991

Present:

HER EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 118CB 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.

ORDER

1. Title and commencement—(1) This order may be cited as the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1991.

(2) This order shall come into force on the 1st day of June 1991.

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.

3. Consequential revocation—The Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1990 (S.R. 1990/94) is hereby revoked.

SCHEDULE
EXCISE DUTIES

Goods Prescribed by the Third Schedule to the Customs Act 1966

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Excise Duty (Alcoholic Beverages Indexation)
Amendment Order 1991

1991/74

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
99.10	Beer made from malt which, if imported, would be classified within Tariff item 2203.00.12, 2203.00.22, 2203.00.31:		
99.10.25F	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	23.49¢
99.10.45L	– Containing more than 2.5 % vol., but not more than 4.35 % vol.	per ℓ	64.095¢
99.10.60D	– Containing more than 4.35 % vol., but not more than 5 % vol.	per ℓ	76.915¢
99.10.70A	– Containing more than 5 % vol.	per ℓ	\$1.1216
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	\$2.8842
99.20.20L	- Other	per ℓ	\$1.6023
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, 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	\$2.8842
99.25.20B	- Other	per ℓ	\$1.6023
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, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79 or 2206.00.89:		
	- Fruit wine and vegetable wine:		
99.30.15K	-- Containing not more than 14 % vol.	per ℓ	\$1.6023
99.30.25G	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$2.8842
	- Other:		
99.30.55J	-- Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	76.915¢
99.30.65F	-- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.2818
99.30.75C	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.7626
99.30.85L	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$2.8842

SCHEDULE—*continued*
 EXCISE 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:		
	– 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	76.915¢
99.40.35K	-- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.2818
99.40.45G	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.7626
99.40.55D	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$2.8842
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, 2208.90.35, 2208.90.37, 2208.90.48, 2208.90.58, 2208.90.68, 2208.90.79, 2208.90.89 or 2208.90.99:		

	- Other:		
99.45.70K	-- Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	76.915¢
99.45.75L	-- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.2818
99.45.80G	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.7626
99.45.85H	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$2.8842
99.50	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:		
	- Bitters:		
99.50.11H	-- Containing not more than 23 % vol.	per ℓ	\$2.8842
	- Other:		
99.50.45B	-- Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	76.915¢
99.50.55K	-- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	\$1.2818
99.50.65G	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.7626
99.50.75D	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$2.8842

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 June 1991, changes the excise duties on alcoholic beverages to reflect movements in the Consumers Price Index over the 2 quarters ending on 31 December 1990 and 31 March 1991.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 9 May 1991.
This order is administered in the Customs Department.