



**THE EXCISE DUTY (ALCOHOLIC BEVERAGES INDEXATION)
AMENDMENT ORDER 1993**

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CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 1st day of February 1993

Present:

THE RIGHT HON. D. C. MCKINNON PRESIDING 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.

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ORDER

1. Title and commencement—(1) This order may be cited as the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1993.

(2) This order shall come into force on the 1st day of March 1993.

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, 99.30.35D, 99.30.55J, 99.30.65F, 99.30.75C, 99.30.85L, 99.30.95H, 99.35.20H, 99.35.40B, 99.35.50K, 99.40.25B, 99.40.35K, 99.40.45G, 99.40.55D, 99.40.65A, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.70K, 99.45.75L, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.45B, 99.50.55K, 99.50.65G,

99.50.75D, and 99.50.85A, and substituting the items and rates of duty set out in the Schedule to this order.

3. Consequential revocation—The Excise Duty (Alcoholic Beverages Indexation) Amendment Order (No. 2) 1992 (S.R. 1992/230) is hereby revoked.

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

| 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 | 25.934¢ |
| 99.10.45L | - Containing more than 2.5 % vol., but not more than 4.35 % vol. | per ℓ | 69.174¢ |
| 99.10.60D | - Containing more than 4.35 % vol., but not more than 5 % vol. | per ℓ | 83.008¢ |
| 99.10.70A | - Containing more than 5 % vol. | per ℓ | \$1.2104 |
| 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 | \$3.1127 |
| 99.20.20L | - Other | per ℓ | \$1.7293 |

SCHEDULE—*continued*
 EXCISE 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 | \$3.1127 |
| 99.25.20B | – Other | per ℓ | \$1.7293 |
| 99.30 | Other fermented beverages (for example, cider, perry, mead) and mixtures of fermented beverages and non-alcoholic not elsewhere specified or included 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 | \$1.7293 |
| 99.30.25G | -- Containing more than 14 % vol., but not more than 23 % vol. | per ℓ | \$3.1127 |
| 99.30.35D | -- Other | per l al | \$31.492 |
| | – Other: | | |
| 99.30.55J | -- Containing more than 1.15 % vol., but not more than 5 % vol. | per ℓ | 83.008¢ |

| | | | |
|--------------|---|----------|----------|
| 99.30.65F | -- Containing more than 5 % vol., but not more than 9 % vol. | per ℓ | \$1.3834 |
| 99.30.75C | -- Containing more than 9 % vol., but not more than 14 % vol. | per ℓ | \$1.9021 |
| 99.30.85L | -- Containing more than 14 % vol., but not more than 23 % vol. | per ℓ | \$3.1127 |
| 99.30.95H | -- Containing more than 23 % vol. | per l al | \$31.492 |
| 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 | \$31.492 |
| | -- Other kinds: | | |
| 99.35.40B | --- Other | per l al | \$31.492 |
| | - Ethyl alcohol and other spirits, denatured, of any strength: | | |
| 99.35.50K | -- Other | per l al | \$31.492 |

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 | 83.008¢ |
| 99.40.35K | -- Containing more than 5 % vol., but not more than 9 % vol. | per l | \$1.3834 |
| 99.40.45G | -- Containing more than 9 % vol., but not more than 14 % vol. | per l | \$1.9021 |
| 99.40.55D | -- Containing more than 14 % vol., but not more than 23 % vol. | per l | \$3.1127 |
| 99.40.65A | -- Containing more than 23 % vol. | per l al | \$31.492 |
| 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: | | |
| | -- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer: | | |

| | | | |
|-----------|--|----------|----------|
| 99.45.10F | --- Brandy | per l al | \$31.492 |
| 99.45.15G | --- Whisky (other than blended) | per l al | \$31.492 |
| 99.45.20C | --- New Zealand whisky blended with imported whisky | per l al | \$31.492 |
| 99.45.25D | --- New Zealand grain ethanol blended with imported whisky | per l al | \$31.492 |
| 99.45.30L | --- Rum and tafia | per l al | \$31.492 |
| 99.45.35A | --- Gin and Geneva | per l al | \$31.492 |
| 99.45.40H | --- Vodka | per l al | \$31.492 |
| 99.45.45J | --- Other | per l al | \$31.492 |
| | -- Other: | | |
| 99.45.70K | --- Containing more than 1.15 % vol., but not more than 5 % vol. | per l | 83.008¢ |
| 99.45.75L | --- Containing more than 5 % vol., but not more than 9 % vol. | per l | \$1.3834 |
| 99.45.80G | --- Containing more than 9 % vol., but not more than 14 % vol. | per l | \$1.9021 |
| 99.45.85H | --- Containing more than 14 % vol., but not more than 23 % vol. | per l | \$3.1127 |
| 99.45.90D | --- Containing more than 23 % vol. | per l al | \$31.492 |

SCHEDULE—*continued*
 EXCISE DUTIES—*continued*

| Excise item Number | Goods | Unit | Rates of Duty |
|-----------------------|--|----------|---------------|
| 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 | \$3.1127 |
| 99.50.14B | --- Containing more than 23 % vol. | per l al | \$31.492 |
| | — Other: | | |
| 99.50.45B | --- Containing more than 1.15 % vol., but not more than 5 % vol. | per ℓ | 83.008¢ |
| 99.50.55K | --- Containing more than 5 % vol., but not more than 9 % vol. | per ℓ | \$1.3834 |
| 99.50.65G | --- Containing more than 9 % vol., but not more than 14 % vol. | per ℓ | \$1.9021 |
| 99.50.75D | --- Containing more than 14 % vol., but not more than 23 % vol. | per ℓ | \$3.1127 |
| 99.50.85A | --- Containing more than 23 % vol. | per l al | \$31.492 |

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 March 1993, adjusts the excise duties on alcoholic beverages to reflect the movement in the Consumers Price Index over the 2 quarters ending 30 September 1992 and 31 December 1992.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 4 February 1993.
This order is administered in the Customs Department.