



**THE EXCISE DUTY (ALCOHOLIC BEVERAGES INDEXATION)  
AMENDMENT ORDER 1995**

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CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 7th day of February 1995

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.

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ORDER

- 1. Title and commencement**—(1) This order may be cited as the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1995.  
(2) This order shall come into force on the 1st day of March 1995.

**2. Tariff 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, 99.10.50G, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25G, 99.30.35D, 99.30.45A, 99.30.50H, 99.30.60E, 99.30.70B, 99.30.75C, 99.30.85L, 99.30.95H, 99.35.20H, 99.35.40B, 99.35.50K, 99.40.20A, 99.40.30J, 99.40.40F, 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, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 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. Revocation**—The Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1994\* is hereby revoked.

\*S.R. 1994/6

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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>99.10</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	27.030¢
99.10.50G	– Containing more than 2.5 % vol.	per ℓ al	\$18.023
<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 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12 or 2204.29.18:</b>		
99.20.10c	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.2442
99.20.20L	– Other	per ℓ	\$1.8023

SCHEDULE—*continued*  
EXCISE DUTIES—*continued*

Excise Item Number	Goods	Unit	Rates of Duty
<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, 2205.10.32, 2205.10.38, 2205.90.11, 2205.90.19, 2205.90.32 or 2205.90.38:</b>		
99.25.10E	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.2442
99.25.20B	– Other	per ℓ	\$1.8023
<b>99.30</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages, and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 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	\$1.8023
99.30.25G	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.2442
99.30.35D	-- Other	per ℓ al	\$32.824

	– Other:		
99.30.50H	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	27.030¢
99.30.60E	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per ℓ al	\$18.023
99.30.70B	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4418
99.30.75C	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9824
99.30.85L	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.2442
99.30.95H	-- Containing more than 23 % vol.	per ℓ al	\$32.824
<b>99.35</b>	<b>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:</b>		
	– 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	\$32.824
	– – Other kinds:		
99.35.40B	– – – Other	per ℓ al	\$32.824
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50κ	– – Other	per ℓ al	\$32.824

SCHEDULE—*continued*  
 EXCISE DUTIES—*continued*

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>		
	– 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:		
99.40.20A	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	27.030¢
99.40.30J	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per ℓ al	\$18.023
99.40.40F	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4418
99.40.45G	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9824
99.40.55D	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.2442
99.40.65A	-- Containing more than 23 % vol.	per ℓ al	\$32.824
<b>99.45</b>	<b>– 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, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.89 or 2208.90.99:</b>		

	-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
99.45.10F	--- Brandy	per ℓ al	\$32.824
99.45.15G	--- Whisky (other than blended)	per ℓ al	\$32.824
99.45.20C	--- New Zealand whisky blended with imported whisky	per ℓ al	\$32.824
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per ℓ al	\$32.824
99.45.30L	--- Rum and tafia	per ℓ al	\$32.824
99.45.35A	--- Gin and Geneva	per ℓ al	\$32.824
99.45.40H	--- Vodka	per ℓ al	\$32.824
99.45.45J	--- Other	per ℓ al	\$32.824
	-- Other:		
99.45.72F	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	27.030¢
99.45.76J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	per ℓ al	\$18.023
99.45.78E	--- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4418
99.45.80G	--- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9824
99.45.85H	--- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.2442
99.45.90D	--- Containing more than 23 % vol.	per ℓ al	\$32.824

SCHEDULE—*continued*  
 EXCISE DUTIES—*continued*

Excise Item Number	Goods	Unit	Rates of Duty
<b>99.50</b>	<b>— Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.14, 2208.90.16, 2208.90.17, 2208.90.22, 2208.90.25 or 2208.90.28:</b>		
	— — Bitters:		
99.50.11H	— — — Containing not more than 23 % vol.	per ℓ	\$3.2442
99.50.14B	— — — Containing more than 23 % vol.	per ℓ al	\$32.824
	— — Other:		
99.50.40A	— — — Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	27.030¢
99.50.50J	— — — Containing more than 2.5 % vol., but not more than 6 % vol.	per ℓ al	\$18.023
99.50.60F	— — — Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4418
99.50.65G	— — — Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$1.9824
99.50.75D	— — — Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.2442
99.50.85A	— — — Containing more than 23 % vol.	per ℓ al	\$32.824

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 1995, adjusts the excise duties on alcoholic beverages to reflect the movement in the Consumers Price Index over the year ending 31 December 1994.

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

Date of notification in *Gazette*: 9 February 1995.

This order is administered in New Zealand Customs.

