



**THE EXCISE DUTY (ALCOHOLIC BEVERAGES INDEXATION)
AMENDMENT ORDER 1996**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 10th day of June 1996

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 118CB of the Customs Act 1966 (as substituted by section 2 of the Customs Amendment Act 1996), His 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 1996.

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

2. Third Schedule amended—The Third Schedule to the Customs Act 1966 is hereby amended by revoking so much as relates to Excise item numbers 99.10.25F, 99.10.50C, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25C, 99.30.35D, 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, 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06H, 99.42.08E, 99.42.09C, 99.43.02B, 99.43.03L, 99.43.05C, 99.43.06E, 99.43.08A, 99.43.09K, 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,

99.50.65C, 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 revocations—(1) The Excise Duty (Alcoholic Beverages Indexation) Amendment Order (No. 2) 1995 (S.R. 1995/154) is hereby amended by revoking so much of the Schedule as relates to Excise item numbers 99.10.25F, 99.10.50C, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25C, 99.30.35D, 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, 99.45.10F, 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, 99.50.65C, 99.50.75D, and 99.50.85A.

(2) The Excise Duty (Structure) Amendment Order 1995 (S.R. 1995/302) is hereby amended by revoking so much of the Second Schedule as relates to Excise item numbers 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06H, 99.42.08E, 99.42.09C, 99.43.02B, 99.43.03L, 99.43.05C, 99.43.06E, 99.43.08A, and 99.43.09K.

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
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	28.035¢
99.10.50G	– Containing more than 2.5 % vol.	per l al	\$18.693
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	\$3.3649
99.20.20L	– Other	per l	\$1.8693

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	\$3.3649
99.25.20B	– Other	per ℓ	\$1.8693
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, 2206.00.32, 2206.00.37, 2206.00.47, 2206.00.57, 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	\$1.8693
99.30.25G	– – Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.30.35D	– – Other	per l al	\$34.045
	– Other:		
99.30.50H	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	28.035¢
99.30.60E	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693

99.30.70B	-- Containing more than 6 % vol., but not more than 9 vol.	per ℓ	\$1.4954
99.30.75C	-- Containing more than 9 % vol., but not more than 14 vol.	per ℓ	\$2.0561
99.30.85L	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.30.95H	-- Containing more than 23 % vol.	per l al	\$34.045
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	\$34.045
	– – Other kinds:		
99.35.40B	– – – Other	per l al	\$34.045
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per l al	\$34.045
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:		

SCHEDULE—*continued*
 EXCISE DUTIES—*continued*

Excise Item Number	Goods	Unit	Rates of Duty
99.42	— 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:		
99.42.02F	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	28.035¢
99.42.03D	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
99.42.05L	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4954
99.42.06J	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$2.0561
99.42.08E	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.42.09C	-- Other	per l al	\$34.045
99.43	— 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:		
99.43.02B	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	28.035¢
99.43.03L	-- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
99.43.05G	-- Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4954
99.43.06E	-- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$2.0561
99.43.08A	-- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.43.09K	-- Other	per l al	\$34.045

99.45	<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> <p>– – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:</p>		
99.45.10F	– – – Brandy	per l al	\$34.045
99.45.15G	– – – Whisky (other than blended)	per l al	\$34.045
99.45.20C	– – – New Zealand whisky blended with imported whisky	per l al	\$34.045
99.45.25D	– – – New Zealand grain ethanol blended with imported whisky	per l al	\$34.045
99.45.30L	– – – Rum and tafia	per l al	\$34.045
99.45.35A	– – – Gin and Geneva	per l al	\$34.045
99.45.40H	– – – Vodka	per l al	\$34.045
99.45.45J	– – – Other	per l al	\$34.045
	– – Other:		
99.45.72F	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	28.035¢
99.45.76J	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
99.45.78E	– – – Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4954
99.45.80G	– – – Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$2.0561
99.45.85H	– – – Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.45.90D	– – – Containing more than 23 % vol.	per l al	\$34.045

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 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.70, 2208.70.80, 2208.90.05 or 2208.90.08:		
	— — Bitters:		
99.50.11H	— — — Containing not more than 23 % vol.	per ℓ	\$3.3649
99.50.14B	— — — Containing more than 23 % vol.	per l al	\$34.045
	— — Other:		
99.50.40A	— — — Containing more than 1.15 % vol., but not more than 2.5 % vol.	per ℓ	28.035¢
99.50.50J	— — — Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$18.693
99.50.60F	— — — Containing more than 6 % vol., but not more than 9 % vol.	per ℓ	\$1.4954
99.50.65G	— — — Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	\$2.0561
99.50.75D	— — — Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	\$3.3649
99.50.85A	— — — Containing more than 23 % vol.	per l al	\$34.045

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 July 1996, adjusts the excise duties on alcoholic beverages to reflect the movement in the Consumers Price Index over the 3 quarters ending 30 September 1995, 31 December 1995, and 31 March 1996.

The order differs from the usual 6-monthly indexation as a consequence of the new section 118cb of the Customs Act 1966 enacted by the Customs Amendment Act 1996.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 13 June 1996.
This order is administered in the New Zealand Customs Service.

