



THE EXCISE DUTY (SPIRITS) ORDER (NO. 2) 1976

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DENIS BLUNDELL, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 6th day of December 1976

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 63 of the Distillation Act 1971, 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 (Spirits) Order (No. 2) 1976.

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

**2. Excise duty on certain spirits**—The rate of excise duty on spirits made or distilled in New Zealand of the classes or kinds specified in the Schedule hereto and entered for home consumption on or after the date of the commencement of this order shall be as prescribed in the said Schedule.

**3. Consequential revocations**—The Excise Duty (Spirits) Order 1976\* and the Excise Duty (Whisky) Order 1976† are hereby consequentially revoked.

\*S.R. 1976/210

†S.R. 1976/211

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## SCHEDULE

## CLASSES OR KINDS OF SPIRITS

Spirituous beverages, viz:	Rate per proof Litre
(a) Whisky .. .. .	\$3.386
(b) Gin, Geneva, Schnapps and Vodka .. .. .	\$3.45
(c) Other kinds containing more than 40% of proof spirit as may be approved by the Minister .. .	\$3.45

P. G. MILLEN,  
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 combines two 1976 orders which fixed excise duty rates in respect of New Zealand manufactured whisky, gin, geneva, schnapps and vodka. It also extends the range of spirituous products produced in New Zealand that may be approved by the Minister for the excise duty rate of \$3.45 per proof litre.

Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 9 December 1976.  
This order is administered in the Customs Department.