



**THE TARIFF (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 sections 9 and 10 of the Tariff Act 1988, 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 Tariff (Alcoholic Beverages Indexation) Amendment Order 1991.

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

2. Tariff amended—The Tariff is hereby amended by revoking so much of Part I as relates to Tariff items 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12, 2204.29.18, 2205.10.11, 2205.10.19, 2205.10.32, 2205.10.38, 2205.90.11, 2205.90.19, 2205.90.32, 2205.90.38, 2206.00.08, 2206.00.18, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79, 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49, 2208.90.05, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25, 2208.90.58, 2208.90.68, 2208.90.79, and 2208.90.89, and substituting the Tariff items, rates of duty, and statistical keys specified in the Schedule to this order.

3. Consequential revocations—(1) The Tariff (Alcoholic Beverages Indexation) Amendment Order (S.R. 1990/95) is hereby amended by revoking so much of the Schedule to that order as relates to Tariff items 2206.00.08, 2206.00.18, 2206.00.48, 2206.00.58, 2206.00.68, 2206.00.79, and 2208.90.05.

(2) The Tariff (Miscellaneous) Amendment Order (No. 2) 1990 (S.R. 1990/124) is hereby amended by revoking so much of the Schedule to that order as relates to Tariff items 2204.10.01, 2204.10.18, 2204.21.12, 2204.21.18, 2204.29.12, 2204.29.18, 2205.10.11, 2205.10.19, 2205.10.32, 2205.10.38, 2205.90.11, 2205.90.19, 2205.90.32, and 2205.90.38.

(3) The Tariff (Miscellaneous) Amendment Order (No. 4) 1990 (S.R. 1990/264) is hereby amended by revoking so much of the Schedule to that order as relates to Tariff items 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25, 2208.90.58, 2208.90.68, 2208.90.79, and 2208.90.89.

SCHEDULE—DUTIES IMPOSED

PART I

THE STANDARD TARIFF

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Chapter 22

Beverages, spirits and vinegar

22.03

2203.00

Beer made from malt:

2203.00.12

- Containing more than 1.15 % vol., but not more than 2.5 %
vol.

per ℓ 23.49¢¹

01F
09A

ℓ
ℓ

. . Cans
. . Other

2203.00.22

- Containing more than 2.5 % vol., but not more than 4.35 %
vol.

per ℓ 10
plus 64.095¢²
7/91 9.5
plus 64.095¢²
7/92 9
plus 64.095¢²

AU 64.095¢²
CA 9.5
plus 64.095¢²
7/91 9
plus 64.095¢²
7/92 8.5
plus 64.095¢²
LLDC 64.095¢²
Pac 64.095¢²

01A
09G

ℓ
ℓ

. . Cans
. . Other

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SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
Beer made from malt—<i>continued</i>					
2203.00.31			- Containing more than 4.35 % vol., but not more than 5 % vol.	per ℓ	
				12	AU 76.915¢ ³
				plus 76.915¢ ³	CA 11.5
				7/91 11	plus 76.915¢ ³
				plus 76.915¢ ³	7/91 10.5
				7/92 10.5	plus 76.915¢ ³
				plus 76.915¢ ³	7/92 10
					plus 76.915¢ ³
					LLDC 76.915¢ ³
					Pac 76.915¢ ³
	01L	ℓ	. . Cans		
	09F	ℓ	. . Other		
2203.00.39			- Containing more than 5 % vol.	per ℓ	
				16	AU \$1.1216 ⁴
				plus \$1.1216 ⁴	CA 15.5
				7/91 14.5	plus \$1.1216 ⁴
				plus \$1.1216 ⁴	7/91 14
				7/92 13.5	plus \$1.1216 ⁴
				plus \$1.1216 ⁴	7/92 13
					plus \$1.1216 ⁴
					LLDC \$1.1216 ⁴
					Pac \$1.1216 ⁴
	01A	ℓ	. . Cans		
	09G	ℓ	. . Other		

¹ Includes an amount of 23.49 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
² Includes an amount of 64.095 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
³ Includes an amount of 76.915 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁴ Includes an amount of \$1.1216 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

22.04

Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:

2204.10			- Sparkling wine:				
2204.10.01	00H	ℓ	-- Champagne	per ℓ	\$1.6023 ¹	..	
			-- Other:				
2204.10.18			--- Other	per ℓ	\$1.6023 ¹	AU \$1.6023 ¹	
					plus 25	LDC \$1.6023 ¹	
					7/91 \$1.6023 ¹	plus 20	
					plus 22	7/91 \$1.6023 ¹	
					7/92 \$1.6023 ¹	plus 17.5	
					plus 19.5	7/92 \$1.6023 ¹	
						plus 15.5	
						LLDC \$1.6023 ¹	
						Pac \$1.6023 ¹	
	01F	ℓ	. . . . Red				
	09A	ℓ	. . . . White				
			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21			-- In containers holding 2 litres or less:				
			--- Other:				
2204.21.12			----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.8842 ²	AU \$2.8842 ²	
					plus 25	LDC \$2.8842 ²	
					7/91 \$2.8842 ²	plus 20	
					plus 22	7/91 \$2.8842 ²	
					7/92 \$2.8842 ²	plus 17.5	
					plus 19.5	7/92 \$2.8842 ²	
						plus 15.5	
						LLDC \$2.8842 ²	
						Pac \$2.8842 ²	
			. . . . . Sherry:				
	01F	ℓ	. . . . . In containers of a capacity of not more than 750 ml				
	09A	ℓ	. . . . . In other containers				
			. . . . . Port:				
	11C	ℓ	. . . . . In containers of a capacity of not more than 750 ml				
	19J	ℓ	. . . . . In other containers				
			. . . . . Other kinds:				
	21L	ℓ	. . . . . In containers of a capacity of not more than 750 ml				
	29F	ℓ	. . . . . In other containers				

SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty		
	Code	Unit		Normal Tariff	Preferential Tariff	
			Wine of fresh grapes, including fortified, etc.—<i>continued</i>			
			- Other wine; grape must with fermentation, etc.— <i>continued</i>			
			-- Other— <i>continued</i>			
			--- Other— <i>continued</i>			
2204.21.18			---- Other	<i>per</i> l	\$1.6023 ¹ <i>plus</i> 25 7/91 \$1.6023 ¹ <i>plus</i> 22 7/92 \$1.6023 ¹ <i>plus</i> 19.5	AU \$1.6023 ¹ LDC \$1.6023 ¹ <i>plus</i> 20 7/91 \$1.6023 ¹ <i>plus</i> 17.5 7/92 \$1.6023 ¹ <i>plus</i> 15.5 LLDC \$1.6023 ¹ Pac \$1.6023 ¹
			..... White:		
	01D	l	..... In containers of a capacity of not more than 750 ml		
	09K	l	..... In other containers		
			..... Red:		
	11A	l	..... In containers of a capacity of not more than 750 ml		
	19G	l	..... In other containers		
2204.29			-- Other:			
			--- Other:			
2204.29.12			---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per</i> l	\$2.8842 ² <i>plus</i> 25 7/91 \$2.8842 ² <i>plus</i> 22	AU \$2.8842 ² LDC \$2.8842 ² <i>plus</i> 20 7/91 \$2.8842 ²

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				7/92 \$2.8842 ² plus 19.5	plus 17.5 7/92 \$2.8842 ² plus 15.5 LLDC \$2.8842 ² Pac \$2.8842 ²
2204.29.18	01B 11K 19E	ℓ ℓ ℓ Sherry Port Other kinds ----- Other	per ℓ \$1.6023 ¹ plus 25 7/91 \$1.6023 ¹ plus 22 7/92 \$1.6023 ¹ plus 19.5	AU \$1.6023 ¹ LDC \$1.6023 ¹ plus 20 7/91 \$1.6023 ¹ plus 17.5 7/92 \$1.6023 ¹ plus 15.5 LLDC \$1.6023 ¹ Pac \$1.6023 ¹
	01L 09F	ℓ ℓ	. . . . . White Red		

¹ Includes an amount of \$1.6023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$2.8842 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

22.05

Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:

2205.10

- In containers holding 2 litres or less:

-- Vermouth:

--- Other:

2205.10.11

00A

ℓ

----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit

per ℓ \$2.8842²

..

2205.10.19

00B

ℓ

----- Other

per ℓ \$1.6023¹

..

SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff

Vermouth and other wine of fresh grapes, etc.—*continued*

-- Other:

--- Other:

2205.10.32	00j	ℓ	----- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per ℓ</i>	\$2.8842 ² <i>plus</i> 25 7/91 \$2.8842 ² <i>plus</i> 22 7/92 \$2.8842 ² <i>plus</i> 19.5	AU \$2.8842 ² LDC \$2.8842 ² <i>plus</i> 20 7/91 \$2.8842 ² <i>plus</i> 17.5 7/92 \$2.8842 ² <i>plus</i> 15.5 LLDC \$2.8842 ² Pac \$2.8842 ²
2205.10.38	00g	ℓ	----- Other	<i>per ℓ</i>	\$1.6023 ¹ <i>plus</i> 25 7/91 \$1.6023 ¹ <i>plus</i> 22 7/92 \$1.6023 ¹ <i>plus</i> 19.5	AU \$1.6023 ¹ LDC \$1.6023 ¹ <i>plus</i> 20 7/91 \$1.6023 ¹ <i>plus</i> 17.5 7/92 \$1.6023 ¹ <i>plus</i> 15.5 LLDC \$1.6023 ¹ Pac \$1.6023 ¹

2205.90 - Other:
 -- Vermouth:

			--- Other:				
2205.90.11	00L	ℓ	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.8842 ²	..	
2205.90.19	00A	ℓ	---- Other	per ℓ	\$1.6023 ¹	..	
			-- Other:				
			--- Other:				
2205.90.32	00H	ℓ	---- Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$2.8842 ² plus 25 7/91 \$2.8842 ² plus 22 7/92 \$2.8842 ² plus 19.5	AU \$2.8842 ² LDC \$2.8842 ² plus 20 7/91 \$2.8842 ² plus 17.5 7/92 \$2.8842 ² plus 15.5 LLDC \$2.8842 ² Pac \$2.8842 ²	
2205.90.38	00F	ℓ	---- Other	per ℓ	\$1.6023 ¹ plus 25 7/91 \$1.6023 ¹ plus 22 7/92 \$1.6023 ¹ plus 19.5	AU \$1.6023 ¹ LDC \$1.6023 ¹ plus 20 7/91 \$1.6023 ¹ plus 17.5 7/92 \$1.6023 ¹ plus 15.5 LLDC \$1.6023 ¹ Pac \$1.6023 ¹	

¹ Includes an amount of \$1.6023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes an amount of \$2.8842 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
22.06					
2206.00			Other fermented beverages (for example, cider, perry, mead):		
			– Fruit wine and vegetable wine:		
			– – Containing not more than 14 % vol.:		
2206.00.08			– – – Other <i>per l</i> \$1.6023 ¹ ..		
	01C	l	. . . . Kiwifruit wine:		
	09J	l	. . . . Sparkling		
	19F	l	. . . . Other		
			– – Containing more than 14 % vol., but not more than 23 % vol.:		
2206.00.18			– – – Other <i>per l</i> \$2.8842 ² ..		
	01J	l	. . . . Kiwifruit wine:		
	09D	l	. . . . Sparkling		
	19A	l	. . . . Other		
			– – Other:		
			– Other:		
			– – Containing more than 1.15 % vol., but not more than 5 % vol.:		
2206.00.48			– – – Other <i>per l</i> 76.915¢ ⁴ ..		
	01E	l	. . . . Sparkling		
	09L	l	. . . . Other		
			– – Containing more than 5 % vol., but not more than 9 % vol.:		
2206.00.58			– – – Other <i>per l</i> \$1.2818 ⁵		

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	01L	ℓ Sparkling				..
	09F	ℓ Other				
			-- Containing more than 9 % vol., but not more than 14 % vol.:				
2206.00.68			--- Other	per ℓ	\$1.7626 ⁶		..
	01F	ℓ	. . . . Sparkling				
	09A	ℓ	. . . . Other				
			-- Containing more than 14 % vol., but not more than 23 % vol.:				
2206.00.79			--- Other	per ℓ	\$2.8842 ²		..
	01H	ℓ	. . . . Sparkling				
	09C	ℓ	. . . . Other				

¹ Includes an amount of \$1.6023 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
² Includes an amount of \$2.8842 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁴ Includes an amount of 76.915 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁵ Includes an amount of \$1.2818 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.
⁶ Includes an amount of \$1.7626 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:

2208.10			- Compound alcoholic preparations of a kind used for the manufacture of beverages:				
			-- Containing more than 1.15 % vol., but not more than 5 % vol.:				
2208.10.18	00L	ℓ	--- Other	per ℓ	76.915 ⁴		..
			-- Containing more than 5 % vol., but not more than 9 % vol.:				
2208.10.29	00B	ℓ	--- Other	per ℓ	\$1.2818 ⁵		..
			-- Containing more than 9 % vol., but not more than 14 % vol.:				
2208.10.39	00H	ℓ	--- Other	per ℓ	\$1.7626 ⁶		..

SCHEDULE—DUTIES IMPOSED—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	Preferential Tariff
Undenatured ethyl alcohol of an alcoholic, etc.—<i>continued</i>					
- Other— <i>continued</i>					
-- Containing more than 14 % vol., but not more than 23 % vol.:					
2208.10.49	00c	ℓ	--- Other	per ℓ	\$2.8842 ² ..
2208.90			- Other:		
			-- Cordials, liqueurs and bitters:		
			--- Bitters:		
			---- Other:		
2208.90.05	00E	ℓ	----- Containing not more than 23 % vol.	per ℓ	\$2.8842 ² ..
			--- Other:		
			---- Other:		
2208.90.15	00L	ℓ	----- Containing more than 1.15 % vol., but not more than 5 % vol.	per ℓ	AU 76.915¢ ⁴ LDC 5 plus 76.915¢ ⁴ LLDC 76.915¢ ⁴ Pac 76.915¢ ⁴
				15 plus 76.915¢ ⁴ 7/91 14 plus 76.915¢ ⁴ 7/92 13 plus 76.915¢ ⁴	
2208.90.18	00K	ℓ	----- Containing more than 5 % vol., but not more than 9 % vol.	per ℓ	AU \$1.2818 ⁵ LDC 5 plus \$1.2818 ⁵ LLDC \$1.2818 ⁵ Pac \$1.2818 ⁵
				15 plus \$1.2818 ⁵ 7/91 14 plus \$1.2818 ⁵ 7/92 13 plus \$1.2818 ⁵	

2208.90.22	00G	ℓ	----- Containing more than 9 % vol., but not more than 14 % vol.	per ℓ	15 plus \$1.7626 ⁶ 7/91 14 plus \$1.7626 ⁶ 7/92 13 plus \$1.7626 ⁶	AU \$1.7626 ⁶ LDC 5 plus \$1.7626 ⁶ LLDC \$1.7626 ⁶ Pac \$1.7626 ⁶
2208.90.25	00F	ℓ	----- Containing more than 14 % vol., but not more than 23 % vol.	per ℓ	15 plus \$2.8842 ² 7/91 14 plus \$2.8842 ² 7/92 13 plus \$2.8842 ²	AU \$2.8842 ² LDC 5 plus \$2.8842 ² LLDC \$2.8842 ² Pac \$2.8842 ²
			-- Other:			
			--- Containing more than 1.15 % vol., but not more than 5 % vol.:			
2208.90.58	00A	ℓ	---- Other	per ℓ	76.915¢ ⁴	..
			--- Containing more than 5 % vol., but not more than 9 % vol.:			
2208.90.68	00G	ℓ	---- Other	per ℓ	\$1.2818 ⁵	..
			--- Containing more than 9 % vol., but not more than 14 % vol.:			
2208.90.79	00J	ℓ	---- Other	per ℓ	\$1.7626 ⁶	..
			--- Containing more than 14 % vol., but not more than 23 % vol.:			
2208.90.89	00D	ℓ	---- Other	per ℓ	\$2.8842 ²	..

² Includes an amount of \$2.8842 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁴ Includes an amount of 76.915 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁵ Includes an amount of \$1.2818 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁶ Includes an amount of \$1.7626 per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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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 Tariff in conjunction with changes to the excise duties on alcoholic beverages made by the Excise Duty (Alcoholic Beverages Indexation) Amendment Order 1991 that reflect the movement 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 Ministry of Commerce.