

Reprint
as at 1 July 2012



**Alcohol Advisory Council
Amendment Act 2009**

Public Act 2009 No 4
Date of assent 16 March 2009
Commencement see section 2

Alcohol Advisory Council Amendment Act 2009: repealed, on 1 July 2012, pursuant to section 13(1) of the New Zealand Public Health and Disability Amendment Act 2012 (2012 No 41).

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

This Act is administered by the Ministry of Health.

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The Parliament of New Zealand enacts as follows:

- 1 Title**
This Act is the Alcohol Advisory Council Amendment Act 2009.
- 2 Commencement**
This Act comes into force on the day after the date on which it receives the Royal assent.
- 3 Principal Act amended**
This Act amends the Alcohol Advisory Council Act 1976.

**Part 1
Amendments to principal Act**

- 4 Interpretation**
 - (1) Section 2(1) is amended by repealing the definitions of **basic unit of liquor**, **fortified wine**, **fruit wine**, and **grape wine**.
 - (2) Section 2(1) is amended by inserting the following definitions in their appropriate alphabetical order:
“**class of liquor** means a class of liquor as identified in the table in the Schedule
“**rate**, when referring to a rate for a class of liquor, means the percentage figure, set out in the fourth column of the table in the Schedule, that is used to calculate the levy for that class of liquor”.

- (3) The definition of **preceding statistical year** in section 2(1) is amended by omitting “beer, spirits, and wine” and substituting “each class of liquor”.
- (4) The definition of **wine** in section 2(1) is repealed and the following definition substituted:
“**wine** means the product of the complete or partial fermentation of any fruit (including grapes), vegetable, or honey, and—
“(a) includes—
“(i) cider, perry, and mead; and
“(ii) fortified wines such as sherry, port, and fruit or vegetable-based liquors; but
“(b) does not include—
“(i) beer or spirits; or
“(ii) any liquor containing no more than 1.15% volume of alcohol”.
- (5) Section 2 is amended by repealing subsections (2) and (2C).
- (6) Section 2(2D) is amended by omitting “and of subsection (2) of this section,”.
- (7) Section 2(3) is amended by omitting “and of subsection (2) of this section,”.
- (8) Section 2 is amended by adding the following subsection:
“(5) For the purposes of section 26(2) and the Schedule, liquor that is exported from New Zealand during the preceding statistical year is not to be treated as liquor that is imported into or manufactured in New Zealand.”

5 New sections 26 and 27 substituted

Sections 26 and 27 are repealed and the following sections substituted:

“26 Minister to determine amounts of levy for each class of liquor

- “(1) After assessing the aggregate levy figure in respect of any financial year, the Minister must determine, in accordance with subsection (2), the amounts of the levies payable under section 28, in respect of each class of liquor, in order to yield an amount equivalent to the aggregate levy figure.
- “(2) The process for determining the amounts of levy is as follows:

- “(a) *Step 1*—for each class of liquor, determine the total number of litres of that class of liquor that was imported into or manufactured in New Zealand during the preceding statistical year:
- “(b) *Step 2*—for each class of liquor, multiply the result of step 1 by the appropriate rate, as set out in the table in the Schedule. This gives the (nominal) total number of litres of alcohol for each class of liquor:
- “(c) *Step 3*—for each class of liquor, divide the number of litres of alcohol for that class by the total number of litres of alcohol for all classes. This gives the proportion of the aggregate levy figure that is to be borne by that class of liquor in the next financial year:
- “(d) *Step 4*—for each class of liquor, multiply the result of step 3 by the aggregate levy figure. This gives the amount of levy to be borne by each class of liquor in the next financial year:
- “(e) *Step 5*—for each class of liquor, divide the result of step 4 by the result of step 1. This gives the amount of levy payable on each litre of liquor of that class in the next financial year.
- “(3) If a rate for a class of liquor is described in the table in the Schedule as a variable rate, the Minister must—
- “(a) determine the rate to be applied to that class of liquor; and
- “(b) in making that determination, use the method for determining variable rates that is described in the Schedule.

“**27 Rate of levy fixed by Order in Council**

- “(1) The Governor-General may, by Order in Council, fix for the next financial year, by reference to each class of liquor, the amount of levy payable under section 28.
- “(2) The amount of levy for each class of liquor must be as determined by the Minister in accordance with section 26(2).
- “(3) If a rate for a class of liquor is described in the table in the Schedule as a variable rate, the Order in Council must identify the rate determined by the Minister under section 26(3) and used for the purpose of section 26(2).”

6 Levies payable by importers and manufacturers of liquor
Section 28 is amended by repealing subsection (1) and substituting the following subsection:

- “(1) In every financial year a levy of the amount set by Order in Council made under section 27 is payable by every person who—
- “(a) enters for home consumption (as that expression is used in the Customs and Excise Act 1996) any imported liquor that contains more than 1.15% volume of alcohol; or
 - “(b) manufactures in New Zealand any beer or spirits; or
 - “(c) sells any wine manufactured by that person in New Zealand.”

7 Regulations

- (1) Section 39 is amended by inserting the following paragraph after paragraph (b):
- “(ba) amending or replacing the table in the Schedule, and amending, omitting, or reinserting the description of the method for determining variable rates.”
- (2) Section 39 is amended by adding the following subsection as subsection (2):
- “(2) Regulations under subsection (1)(ba) may be made only—
- “(a) for the purpose of aligning the rates for classes of liquor under this Act with the classification system applied to alcoholic beverages under Part B of Schedule 3 of the Customs and Excise Act 1996; and
 - “(b) after consultation with the Minister of Customs.”

8 Schedule added

The Schedule set out in the Schedule of this Act is added.

Part 2
Transitional provision

9 Transitional provision

Section 28(1) of the principal Act, as in force immediately before the commencement of this Act, continues to apply with respect to the whole of the financial year to which the last

Gazette notice given under section 27(1) of the principal Act (as in force immediately before the commencement of this Act) applies.

Schedule
New Schedule added to principal Act
Schedule
Classes of liquor and rates for each class

s 8

s 2(1)

Class	Legal definition of class	Indicative description	Rate
	<i>Liquor which, if imported, would be classified within the following tariff items</i>	<i>Percentage of alcohol by volume in most items in class</i>	
A	2203.00.12, 2206.00.37, 2208.70.30, 2208.90.56	More than 1.15% but not more than 2.5%	1.5%
B	2203.00.22, 2203.00.31, 2203.00.39, 2206.00.47, 2208.70.40, 2208.90.60	More than 2.5% but not more than 6%	Variable
C	2206.00.57, 2208.70.50, 2208.90.67	More than 6% but not more than 9%	8%
D	2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.68, 2208.70.60, 2208.90.79	More than 9% but not more than 14%	10%
E	2204.21.13, 2204.29.13, 2205.10.12, 2205.10.33, 2205.90.12, 2205.90.33, 2206.00.17, 2206.00.78, 2208.70.71, 2208.90.06, 2208.90.88	More than 14% but not more than 23%	Variable
F	2206.00.28, 2206.00.89, 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, 2208.70.80, 2208.90.08, 2208.90.48, 2208.90.99	More than 23%	Variable

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Alcohol Advisory Council Amendment
Act 2009

Schedule

Schedule —*continued***Method for determining variable rates**

For a given financial year, the variable rate for a class is the average alcohol content by volume of all the liquor of that class that was imported into or manufactured in New Zealand in the preceding statistical year.

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Notes

1 *General*

This is a reprint of the Alcohol Advisory Council Amendment Act 2009. The reprint incorporates all the amendments to the Act as at 1 July 2012, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and

provisions that are repealed or revoked are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 *Changes made under section 17C of the Acts and Regulations Publication Act 1989*

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint
(most recent first)*

New Zealand Public Health and Disability Amendment Act 2012 (2012 No 41):
section 13(1)
