

Reprint
as at 1 October 2018



**Excise and Excise-Equivalent Duties (Flavour Bases)
Modification Order 2000**
(SR 2000/198)

Michael Hardie Boys, Governor-General

Order in Council

At Wellington this 2nd day of October 2000

The Right Hon Helen Clark presiding in Council

Pursuant to section 77 of the Customs and Excise Act 1996, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

Contents

	Page
1 Title	2
2 Commencement	2
2A Interpretation	2
3 Certain rates of excise duty modified	2
4 Certain rates of excise-equivalent duty modified	2
Schedule	3
Excise and excise-equivalent duties imposed on certain goods	

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This order is administered by the New Zealand Customs Service.

Order

1 Title

This order is the Excise and Excise-Equivalent Duties (Flavour Bases) Modification Order 2000.

2 Commencement

This order comes into force on the 28th day after the date of its notification in the *Gazette*.

Excise and Excise-Equivalent Duties (Flavour Bases) Modification Order 2000: confirmed, on 15 December 2000, by section 5(e) of the Subordinate Legislation (Confirmation and Validation) Act 2000 (2000 No 93).

2A Interpretation

In this order, **Excise and Excise-equivalent Duties Table** has the meaning given to it in section 5(1) of the Customs and Excise Act 2018.

Clause 2A: inserted, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

3 Certain rates of excise duty modified

- (1) The rates of excise duty specified opposite Excise item numbers 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06J, 99.42.08E, 99.42.09C, 99.43.02B, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A, and 99.43.09K in Part A of the Excise and Excise-equivalent Duties Table are suspended.
- (2) The goods specified opposite those Excise item numbers in Part A of the Excise and Excise-equivalent Duties Table are subject instead to the rates of duty specified opposite those Excise item numbers in Part A of the Schedule.

Clause 3(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Clause 3(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

4 Certain rates of excise-equivalent duty modified

- (1) The rates of excise-equivalent duty specified opposite Tariff items 2106.90.39, 2106.90.49, 2106.90.59, 2106.90.69, 2106.90.79, 2106.90.89, 3302.10.39, 3302.10.49, 3302.10.59, 3302.10.69, 3302.10.79, and 3302.10.89 in Part B of the Excise and Excise-equivalent Duties Table are suspended.
- (2) The goods specified opposite those Tariff items in Part B of the Excise and Excise-equivalent Duties Table are subject instead to the rates of duty specified opposite those Tariff items in Part B of the Schedule.

Clause 4(1): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Clause 4(2): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Schedule
Excise and excise-equivalent duties imposed on certain goods

cls 3(2), 4(2)

Part A
Goods manufactured in New Zealand

Excise item number	Goods	Unit	Rates of duty
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:		
99.42	– Compound alcoholic preparations, not based on 1 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.		Free
99.42.03D	– – Containing more than 2.5% vol., but not more than 6% vol.		Free
99.42.05L	– – Containing more than 6% vol., but not more than 9% vol.		Free
99.42.06J	– – Containing more than 9% vol., but not more than 14% vol.		Free
99.42.08E	– – Containing more than 14% vol., but not more than 23% vol.		Free
99.42.09C	– – Containing more than 23% vol.		Free
99.43	Preparations containing alcohol based on 1 or more odoriferous substances 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.		Free
99.43.03L	– – Containing more than 2.5% vol., but not more than 6% vol.		Free

Excise item number	Goods	Unit	Rates of duty
99.43.05G	-- Containing more than 6% vol., but not more than 9% vol.		Free
99.43.06E	-- Containing more than 9% vol., but not more than 14% vol.		Free
99.43.08A	-- Containing more than 14% vol., but not more than 23% vol.		Free
99.43.09K	-- Containing more than 23% vol.		Free

Part B
Imported goods

Tariff item number	Goods	Unit	Rates of duty
21.06	Food preparations not elsewhere specified or included:		
	– Compound alcoholic preparations, not based on 1 or more odoriferous substances, of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06J, 99.42.08E or 99.42.09C:		
2106.90.39	-- Containing more than 1.15% vol., but not more than 2.5% vol.		Free
2106.90.49	-- Containing more than 2.5% vol., but not more than 6% vol.		Free
2106.90.59	-- Containing more than 6% vol., but not more than 9% vol.		Free
2106.90.69	-- Containing more than 9% vol., but not more than 14% vol.		Free
2106.90.79	-- Containing more than 14% vol., but not more than 23% vol.		Free
2106.90.89	-- Containing more than 23% vol.		Free

Tariff item number	Goods	Unit	Rates of duty
33.02	Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages:		
3302.10	— Of a kind used in the food or drink industries:		
	— — Preparations containing alcohol based on 1 or more odoriferous substances of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.43.02B, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A or 99.43.09K:		
3302.10.39	— — — Containing more than 1.15% vol., but not more than 2.5% vol.	Free	
3302.10.49	— — — Containing more than 2.5% vol., but not more than 6% vol.	Free	
3302.10.59	— — — Containing more than 6% vol., but not more than 9% vol.	Free	
3302.10.69	— — — Containing more than 9% vol., but not more than 14% vol.	Free	
3302.10.79	— — — Containing more than 14% vol., but not more than 23% vol.	Free	
3302.10.89	— — — Containing more than 23% vol.	Free	

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Modification Order 2000

Schedule

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 5 October 2000.

Reprints notes

1 *General*

This is a reprint of the Excise and Excise-Equivalent Duties (Flavour Bases) Modification Order 2000 that incorporates all the amendments to that order as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Customs and Excise Act 2018 (2018 No 4): section 443(4)

Subordinate Legislation (Confirmation and Validation) Act 2000 (2000 No 93): section 5(e)