



ANALYSIS

Title 1. Short Title and commencement	2. Third Schedule amended Schedule
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1991, No. 73

An Act to amend the Customs Act 1966

[31 July 1991

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title and commencement—(1) This Act may be cited as the Customs Amendment Act 1991, and shall be read together with and deemed part of the Customs Act 1966 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 31st day of July 1991.

2. Third Schedule amended—The principal Act is hereby amended by repealing so much of the Third Schedule (as substituted by section 4 (1) of the Customs Amendment Act 1989) as relates to items 99.10.25F, 99.10.45L, 99.10.60D, 99.10.70A, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.15K, 99.30.25G, 99.30.35D, 99.30.55J, 99.30.65F, 99.30.75C, 99.30.85L, 99.30.95H, 99.35.20H, 99.35.40B, 99.35.50K, 99.40.25B, 99.40.35K, 99.40.45G, 99.40.55D, 99.40.65A, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.70K, 99.45.75L, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.45B, 99.50.55K, 99.50.65G, 99.50.75D, 99.50.85A, 99.60.10E, 99.60.25C, 99.60.35L, 99.65.10G, 99.65.20D, 99.65.30A, 99.65.40J, 99.65.45K, 99.65.60C, 99.75.15C, 99.75.20K, and 99.75.65K, and substituting the items and rates of duty set out in the Schedule to this Act.

SCHEDULE

AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966
EXCISE DUTIES

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	25.53¢
99.10.45L	- Containing more than 2.5% vol., but not more than 4.35% vol.	per ℓ	68.092¢
99.10.60D	- Containing more than 4.35% vol., but not more than 5% vol.	per ℓ	81.71¢
99.10.70A	- Containing more than 5% vol.	per ℓ	\$1.1916
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, 2204.29.18:		
99.20.10c	- Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.0641
99.20.20L	- Other	per ℓ	\$1.7023
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	\$3.0641
99.25.20B	- Other	per ℓ	\$1.7023
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, 2206.00.48, 2206.00.58, 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	\$1.7023
99.30.25G	-- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.0641
99.30.35D	-- Other	per l al	\$31.00
	- Other:		
99.30.55J	-- Containing more than 1.15% vol., but not more than 5% vol.	per ℓ	81.71¢
99.30.65F	-- Containing more than 5% vol., but not more than 9% vol.	per ℓ	\$1.3618
99.30.75C	-- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$1.8725
99.30.85L	-- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.0641
99.30.95H	-- Containing more than 23% vol.	per l al	\$31.00

SCHEDULE—*continued*
 AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*
 EXCISE DUTIES—*continued*

Excise item Number	Goods	Unit	Rates of Duty
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	\$31.00
	– – Other kinds:		
99.35.40B	– – – Other	per l al	\$31.00
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per l al	\$31.00

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:		
	– Compound alcoholic preparations of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2208.10.18, 2208.10.29, 2208.10.39, 2208.10.49 or 2208.10.59:		
99.40.25B	-- Containing more than 1.15% vol., but not more than 5% vol.	per ℓ	81.71¢
99.40.35K	-- Containing more than 5% vol., but not more than 9% vol.	per ℓ	\$1.3618
99.40.45G	-- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$1.8725
99.40.55D	-- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.0641
99.40.65A	-- Containing more than 23% vol.	per l al	\$31.00

SCHEDULE—*continued*
 AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*
 EXCISE DUTIES—*continued*

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Excise item Number	Goods	Unit	Rates of Duty
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, 2208.50.35, 2208.90.37, 2208.90.48, 2208.90.58, 2208.90.68, 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	\$31.00
99.45.15G	--- Whisky (other than blended)	per l al	\$31.00
99.45.20C	--- New Zealand whisky blended with imported whisky	per l al	\$31.00
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per l al	\$31.00
99.45.30L	--- Rum and tafia	per l al	\$31.00
99.45.35A	--- Gin and Geneva	per l al	\$31.00
99.45.40H	--- Vodka	per l al	\$31.00
99.45.45J	--- Other	per l al	\$31.00
	-- Other:		
99.45.70K	--- Containing more than 1.15% vol., but not more than 5% vol.	per ℓ	81.71¢

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99.45.75L	--- Containing more than 5% vol., but not more than 9% vol.	per ℓ	\$1.3618
99.45.80G	--- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$1.8725
99.45.85H	--- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.0641
99.45.90D	--- Containing more than 23% vol.	per l al	\$31.00
99.50	- Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.15, 2208.90.18, 2208.90.22, 2208.90.25 or 2208.90.28:		
	-- Bitters:		
99.50.11H	--- Containing not more than 23% vol.	per ℓ	\$3.0641
99.50.14B	--- Containing more than 23% vol.	per l al	\$31.00
	-- Other:		
99.50.45B	--- Containing more than 1.15% vol., but not more than 5% vol.	per ℓ	81.71¢
99.50.55K	--- Containing more than 5% vol., but not more than 9% vol.	per ℓ	\$1.3618
99.50.65G	--- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$1.8725
99.50.75D	--- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.0641
99.50.85A	--- Containing more than 23% vol.	per l al	\$31.00

SCHEDULE—*continued*
 AMENDMENTS TO THIRD SCHEDULE TO CUSTOMS ACT 1966—*continued*
 EXCISE DUTIES—*continued*

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Excise item Number	Goods	Unit	Rates of Duty
99.60	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.02, 2402.20.08, 2402.90.01, 2402.90.12 or 2402.90.18:		
99.60.10E	– Cigars, cheroots and cigarillos	per kg	\$133.07
99.60.25C	– Cigarettes exceeding in weight 1.1 kg per 1,000	per kg	\$133.07
99.60.35L	– Cigarettes not exceeding in weight 1.1 kg per 1,000	per 1,000	\$146.38
99.65	Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if imported, would be classified within Tariff item 2403.10.09, 2403.91.09, 2403.99.01 or 2403.99.19:		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.10G	– – Pipe	per kg	\$133.07
99.65.20D	– – Cigarette	per kg	\$133.07
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
99.65.30A	– – – Pipe	per kg	\$133.07
99.65.40I	– – – Cigarette	per kg	\$133.07
	– – Other:		

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This Act is administered in the Customs Department.

99.65.45k	--- Snuff	per kg	\$133.07
99.65.60c	--- Other	per kg	\$133.07
99.75	Fuels:		
99.75.15c	- Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per ℓ	30.2¢ plus 8¢ per g of Pb 10/91 32.2¢ plus 8¢ per g of Pb
99.75.18H	- Motor spirit with a Research Octane No. (RON) 92 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.00.18 or 2710.00.28	per ℓ	30.2¢ plus 8¢ per g of Pb 10/91 32.2¢ plus 8¢ per g of Pb
99.75.22F	- Motor spirit derived from ethanol or methanol, which if imported would be classified within Tariff item 2207.20.29, 3606.10.19, or 3823.90.29	per ℓ	30.2¢
99.75.65k	- Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09	per ℓ	30.2¢