



Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2001

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 7th day of May 2001

Present:

Her Excellency the Governor-General in Council

Pursuant to section 79 of the Customs and Excise Act 1996, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

Contents

1	Title		Schedule
2	Commencement		Amendments to Third Schedule of
3	Third Schedule amended		Customs and Excise Act 1996
4	Revocation		(excise and excise-equivalent duties)

Order

1 Title

This order is the Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2001.

2 Commencement

This order comes into force on 1 June 2001.

3 Third Schedule amended

The Third Schedule of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.10.25F, 99.10.50G, 99.20.10C, 99.20.20L, 99.25.10E, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.58C, 99.30.62A, 99.35.20H, 99.35.40B, 99.35.50K, 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.85H, 99.45.90D, 99.50.11H, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.75D, and 99.50.85A, and Tariff items 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.21.12, 2204.29.12, 2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.11, 2205.10.32, 2205.90.11, 2205.90.32, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.18, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.79, 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.39, 2208.20.04, 2208.20.08, 2208.30.04, 2208.30.08, 2208.40.04, 2208.40.08, 2208.50.04, 2208.50.08, 2208.60.19, 2208.60.29, 2208.20.19, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.89, 2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, 2208.90.99, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.70, 2208.70.80, 2208.90.05, and 2208.90.08, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.

4 Revocation

The Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2000 (SR 2000/70) is revoked.

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Schedule
Amendments to Third Schedule of Customs and Excise Act 1996
(excise and excise-equivalent duties)

Part A
Goods manufactured in New Zealand

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	30.842¢
99.10.50G	– Containing more than 2.5% vol.	per l al	\$20.565
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 or 2204.29.18:		
99.20.10C	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.7020
99.20.20L	– Other	per ℓ	\$2.0565

2001/84

Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2001

Schedule

Part A—continued

Excise item number	Goods	Unit	Rates of duty
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	\$3.7020
99.25.20B	– Other	per ℓ	\$2.0565
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, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.79 or 2206.00.89:		
99.30.21D	– Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
99.30.26E	– Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565
99.30.32K	– Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
99.30.47H	– Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
99.30.58C	– Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
99.30.62A	– Containing more than 23% vol.	per l al	\$37.454
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	\$37.454
	– – Other kinds:		
99.35.40B	– – – Other	per l al	\$37.454
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per l al	\$37.454
99.45	– 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, 2208.60.19, 2208.60.29, 2208.60.99, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.89 or 2208.90.99:		
	– – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
99.45.10F	– – – Brandy	per l al	\$37.454
99.45.15G	– – – Whisky (other than blended)	per l al	\$37.454
99.45.20C	– – – New Zealand whisky blended with imported whisky	per l al	\$37.454
99.45.25D	– – – New Zealand grain ethanol blended with imported whisky	per l al	\$37.454
99.45.30L	– – – Rum and tafia	per l al	\$37.454
99.45.35A	– – – Gin and Geneva	per l al	\$37.454
99.45.40H	– – – Vodka	per l al	\$37.454
99.45.45J	– – – Other	per l al	\$37.454
	– – Other:		
99.45.72F	– – – Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
99.45.76J	– – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565

Part A—*continued*

Excise item number	Goods	Unit	Rates of duty
	– Spirits and spirituous beverages which, if imported, etc.—<i>continued</i>		
	– – Other— <i>continued</i>		
99.45.78E	– – – Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
99.45.80G	– – – Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
99.45.85H	– – – Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
99.45.90D	– – – Containing more than 23% vol.	per l al	\$37.454
99.50	– Liqueurs, cordials, and bitters which, if imported, would be classified within Tariff item 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.70, 2208.70.80, 2208.90.05 or 2208.90.08:		
	– – Bitters:		
99.50.11H	– – – Containing not more than 23% vol.	per ℓ	\$3.7020
99.50.14B	– – – Containing more than 23% vol.	per l al	\$37.454
	– – Liqueurs and cordials:		
99.50.40A	– – – Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
99.50.50J	– – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565
99.50.60F	– – – Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
99.50.65G	– – – Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
99.50.75D	– – – Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
99.50.85A	– – – Containing more than 23% vol.	per l al	\$37.454

Part B
Imported goods

Tariff item number	Goods	Unit	Rates of duty
22.03	Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F or 99.10.50G:		
2203.00.12	– Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5% vol.	per l al	\$20.565
22.04	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 manufactured in New Zealand, would be classified within Excise item number 99.20.10C or 99.20.20L:		
2204.21.12 or 2204.29.12	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.7020
2204.10.01, 2204.10.18, 2204.21.18, or 2204.29.18	– Other	per ℓ	\$2.0565

Part B—continued

Tariff item number	Goods	Unit	Rates of duty
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if manufactured in New Zealand, would be classified within Excise item number 99.25.10E or 99.25.20B:		
2205.10.11, 2205.10.32, 2205.90.11, or 2205.90.32	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per ℓ	\$3.7020
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per ℓ	\$2.0565
22.06	Other fermented beverages (for example, cider, perry, mead) which, if manufactured in New Zealand, would be classified within Excise item number 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.58C or 99.30.62A:		
	– Fruit and vegetable wine:		
2206.00.08	– – Containing not more than 14% vol.	per ℓ	\$2.0565
2206.00.18	– – Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
2206.00.28	– – Other	per l al	\$37.454
	– Other:		
2206.00.37	– – Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
2206.00.47	– – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565

2206.00.57	-- Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
2206.00.68	-- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
2206.00.79	-- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
2206.00.89	-- Containing more than 23% vol.	per l al	\$37.454
22.07	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 manufactured in New Zealand, would be classified within Excise item number 99.35.10L, 99.35.20H, 99.35.30E, 99.35.40B, 99.35.45C, 99.35.50K or 99.75.22F:		
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
	-- Rectified spirits of wine:		
	--- Other:		
2207.10.19	---- Other	per l al	\$37.454
	-- Other kinds:		
	--- Other:		
2207.10.29	---- Other	per l al	\$37.454
	- Ethyl alcohol and other spirits, denatured, of any strength:		
	-- Other kinds:		
2207.20.39	--- Other:	per l al	\$37.454

Part B—continued

Tariff item number	Goods	Unit	Rates of duty
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:		
	– Spirits and spirituous beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.45.10F, 99.45.15G, 99.45.20C, 99.45.25D, 99.45.30L, 99.45.35A, 99.45.40H, 99.45.45J, 99.45.72F, 99.45.76J, 99.45.78E, 99.45.80G, 99.45.85H or 99.45.90D:		
	– – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
2208.20.04 or 2208.20.08	– – – Brandy	per l al	\$37.454
2208.30.04 or 2208.30.08	– – – Whisky	per l al	\$37.454
2208.40.04 or 2208.40.08	– – – Rum and tafia	per l al	\$37.454
2208.50.04 or 2208.50.08	– – – Gin and Geneva	per l al	\$37.454
2208.60.19 or 2208.60.29	– – – Vodka	per l al	\$37.454
2208.20.19 or 2208.90.48	– – – Other	per l al	\$37.454
	– – Other		
2208.90.56	– – – Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
2208.90.60	– – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565

2208.90.67	--- Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
2208.90.79	--- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
2208.90.89	--- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, or 2208.90.99	--- Containing more than 23% vol.	per l al	\$37.454
- Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.11H, 99.50.14B, 99.50.35E, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.75D, or 99.50.85A:			
-- Liqueurs and cordials:			
2208.70.30	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per ℓ	30.842¢
2208.70.40	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$20.565
2208.70.50	--- Containing more than 6% vol., but not more than 9% vol.	per ℓ	\$1.6451
2208.70.60	--- Containing more than 9% vol., but not more than 14% vol.	per ℓ	\$2.0565
2208.70.70	--- Containing more than 14% vol., but not more than 23% vol.	per ℓ	\$3.7020
2208.70.80	--- Containing more than 23% vol.	per l al	\$37.454
-- Bitters:			
2208.90.05	--- Containing not more than 23% vol.	per ℓ	\$3.7020
2208.90.08	--- Containing more than 23% vol.	per l al	\$37.454

Marie Shroff,
Clerk of the Executive Council.

2001/84

Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2001

Schedule

**Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2001**

Explanatory note

2001/84

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 1 June 2001, adjusts the excise and excise-equivalent duties on alcoholic beverages to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 31 March 2001.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 10 May 2001.

This order is administered in the New Zealand Customs Service.
