



Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2005

Dame Sian Elias, Administrator of the Government

Order in Council

At Wellington this 9th day of May 2005

Present:

Her Excellency the Administrator of the Government in Council

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

Contents

1	Title		Schedule
2	Commencement		Amendments to Schedule 3 of
3	Schedule 3 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 2005.

2 Commencement

This order comes into force on 1 June 2005.

3 Schedule 3 amended

Schedule 3 of the Customs and Excise Act 1996 is amended by revoking so much as relates to Excise item numbers 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.51A, 99.05.60L, 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.51H, 99.06.60G, 99.10.25F, 99.10.50G, 99.20.11A, 99.20.20L, 99.25.11C, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.59A, 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, 99.45.86F, 99.45.90D, 99.50.10K, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.76B, and 99.50.85A, and Tariff items 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.42, 2105.00.49, 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.98, 2106.90.97, 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.21.13, 2204.29.13, 2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.12, 2205.10.33, 2205.90.12, 2205.90.33, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.17, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.78, 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, 2208.90.88, 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, 2208.70.71, 2208.70.80, 2208.90.06, 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 2004 (SR 2004/118) is revoked.

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Schedule
Amendments to Schedule 3 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
99.05	Ice cream and other edible ice which, if imported, would be classified within Tariff item 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.42, or 2105.00.49:		
99.05.10D	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	33.882¢
99.05.20A	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$22.592
99.05.30J	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.8073
99.05.40F	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.2592
99.05.51A	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$41.146
99.05.60L	– Containing more than 23 % vol.	per l al	\$41.146

Part A—*continued*

Excise item number	Goods	Unit	Rates of duty
99.06	Food preparations not elsewhere specified or included containing alcohol, which, if imported, would be classified within Tariff item 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.98, or 2106.90.97:		
99.06.10L	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	33.882¢
99.06.20H	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$22.592
99.06.30E	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.8073
99.06.40B	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.2592
99.06.51H	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$41.146
99.06.60G	– Containing more than 23 % vol.	per l al	\$41.146
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	33.882¢
99.10.50G	– Containing more than 2.5% vol.	per l al	\$22.592
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, 2204.21.13, 2204.21.18, 2204.29.13, or 2204.29.18:		
99.20.11A	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$41.146
99.20.20L	– Other	per l	\$2.2592

99.25	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if imported, would be classified within Tariff item 2205.10.12, 2205.10.19, 2205.10.33, 2205.10.38, 2205.90.12, 2205.90.19, 2205.90.33, or 2205.90.38:		
99.25.11C	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$41.146
99.25.20B	– Other	per l	\$2.2592
99.30	Other fermented beverages (for example, cider, perry, mead) which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.17, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.78, or 2206.00.89:		
99.30.21D	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	33.882¢
99.30.26E	– Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$22.592
99.30.32K	– Containing more than 6% vol., but not more than 9% vol.	per l	\$1.8073
99.30.47H	– Containing more than 9% vol., but not more than 14% vol.	per l	\$2.2592
99.30.59A	– Containing more than 14% vol., but not more than 23% vol.	per l al	\$41.146
99.30.62A	– Containing more than 23% vol.	per l al	\$41.146
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	\$41.146
	– – Other kinds:		
99.35.40B	– – – Other	per l al	\$41.146
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	– – Other	per l al	\$41.146

Part A—continued

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, 2208.60.19, 2208.60.29, 2208.60.99, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.88, 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	\$41.146
99.45.15G	--- Whisky (other than blended)	per l al	\$41.146
99.45.20C	--- New Zealand whisky blended with imported whisky	per l al	\$41.146
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per l al	\$41.146
99.45.30L	--- Rum and tafia	per l al	\$41.146
99.45.35A	--- Gin and Geneva	per l al	\$41.146
99.45.40H	--- Vodka	per l al	\$41.146
99.45.45J	--- Other	per l al	\$41.146
	-- Other:		
99.45.72F	---- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	33.882¢
99.45.76J	---- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$22.592
99.45.78E	---- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.8073
99.45.80G	---- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.2592
99.45.86F	---- Containing more than 14% vol., but not more than 23% vol.	per l al	\$41.146
99.45.90D	---- Containing more than 23% vol.	per l al	\$41.146

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, 2208.70.71, 2208.70.80, 2208.90.06, or 2208.90.08:		
	-- Bitters:		
99.50.10K	--- Containing not more than 23% vol.	per 1 al	\$41.146
99.50.14B	--- Containing more than 23% vol.	per 1 al	\$41.146
	-- Liqueurs and cordials:		
99.50.40A	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per 1	33.882¢
99.50.50J	--- Containing more than 2.5% vol., but not more than 6% vol.	per 1 al	\$22.592
99.50.60F	--- Containing more than 6% vol., but not more than 9% vol.	per 1	\$1.8073
99.50.65G	--- Containing more than 9% vol., but not more than 14% vol.	per 1	\$2.2592
99.50.76B	--- Containing more than 14% vol., but not more than 23% vol.	per 1 al	\$41.146
99.50.85A	--- Containing more than 23% vol.	per 1 al	\$41.146

2005/122

Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2005

Schedule

Part B
Imported goods

Tariff item number	Goods	Unit	Rates of duty
21.05	Ice cream and other edible ice which, if manufactured in New Zealand, would be classified within Excise item number 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.51A, or 99.05.60L:		
2105.00.21	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	33.882¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$22.592
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.8073
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.2592
2105.00.42	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$41.146
2105.00.49	– Containing more than 23 % vol.	per l al	\$41.146
21.06	Food preparations not elsewhere specified or included:		
	– Containing alcohol which, if manufactured in New Zealand, would be classified within Excise item number 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.51H, or 99.06.60G:		
2106.90.92	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	33.882¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$22.592
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.8073
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.2592
2106.90.98	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$41.146
2106.90.97	– – Containing more than 23 % vol.	per l al	\$41.146

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 1	33.882¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5% vol.	per 1 al	\$22.592
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 99.20.11A, or 99.20.20L:		
2204.21.13 or 2204.29.13	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per 1 al	\$41.146
2204.10.01, 2204.10.18, 2204.21.18, or 2204.29.18	– Other	per 1	\$2.2592
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 99.25.11C, or 99.25.20B:		
2205.10.12, 2205.10.33, 2205.90.12, or 2205.90.33	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per 1 al	\$41.146
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per 1	\$2.2592

2005/122

Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2005

Schedule

Part B—*continued*

Tariff item number	Goods	Unit	Rates of duty
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, 99.30.59A, or 99.30.62A:		
	– Fruit and vegetable wine:		
2206.00.08	– – Containing not more than 14% vol.	per l	\$2.2592
2206.00.17	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$41.146
2206.00.28	– – Other	per l al	\$41.146
	– Other:		
2206.00.37	– – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	33.882¢
2206.00.47	– – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$22.592
2206.00.57	– – Containing more than 6% vol., but not more than 9% vol.	per l	\$1.8073
2206.00.68	– – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.2592
2206.00.78	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$41.146
2206.00.89	– – Containing more than 23% vol.	per l al	\$41.146

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:			
2207.10.19	--- Other:			
	---- Other	per l al	\$41.146	
	-- Other kinds:			
2207.10.29	--- Other:			
	---- Other	per l al	\$41.146	
	– Ethyl alcohol and other spirits, denatured, of any strength:			
	-- Other kinds:			
2207.20.39	--- Other	per l al	\$41.146	
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, 99.45.86F, 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	\$41.146	
2208.30.04 or 2208.30.08	--- Whisky	per l al	\$41.146	
2208.40.04 or 2208.40.08	--- Rum and tafia	per l al	\$41.146	

2005/122

Excise and Excise-Equivalent Duties
(Alcoholic Beverages Indexation) Amendment
Order 2005

Schedule

Part B—*continued*

Tariff item number	Goods	Unit	Rates of duty
	Undenatured ethyl alcohol of an alcoholic strength by volume, etc.—<i>continued</i>		
	– Spirits and spirituous beverages which, if manufactured, etc.— <i>continued</i>		
	– – Spirits and spirituous beverages the strength of which can be, etc.— <i>continued</i>		
2208.50.04 or 2208.50.08	– – – Gin and Geneva	per l al	\$41.146
2208.60.19 or 2208.60.29	– – – Vodka	per l al	\$41.146
2208.20.19 or 2208.90.48	– – – Other	per l al	\$41.146
	– – Other:		
2208.90.56	– – – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	33.882¢
2208.90.60	– – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$22.592
2208.90.67	– – – Containing more than 6% vol., but not more than 9% vol.	per l	\$1.8073
2208.90.79	– – – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.2592
2208.90.88	– – – Containing more than 14% vol., but not more than 23% vol.	per l al	\$41.146
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	\$41.146

- Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.10K, 99.50.14B, 99.50.35E, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 99.50.76B, or 99.50.85A:

	-- Liqueurs and cordials:		
2208.70.30	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per 1	33.882¢
2208.70.40	--- Containing more than 2.5% vol., but not more than 6% vol.	per 1 al	\$22.592
2208.70.50	--- Containing more than 6% vol., but not more than 9% vol.	per 1	\$1.8073
2208.70.60	--- Containing more than 9% vol., but not more than 14% vol.	per 1	\$2.2592
2208.70.71	--- Containing more than 14% vol., but not more than 23% vol.	per 1 al	\$41.146
2208.70.80	--- Containing more than 23% vol.	per 1 al	\$41.146
	-- Bitters:		
2208.90.06	--- Containing not more than 23% vol.	per 1 al	\$41.146
2208.90.08	--- Containing more than 23% vol.	per 1 al	\$41.146

Martin Bell,
Acting for 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 force on 1 June 2005, adjusts the excise and excise-equivalent duties on alcoholic beverages to reflect the movement in the Consumers Price Index All Groups excluding credit services over the 12-month period ending on 31 March 2005.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 12 May 2005.
This order is administered in the New Zealand Customs Service.
