



Excise and Excise-equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2008

Anand Satyanand, Governor-General

Order in Council

At Wellington this 19th day of May 2008

Present:

His Excellency the Governor-General in Council

Pursuant to section 79 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.

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Schedule 4

**Amendments to Schedule 3 of Customs and Excise Act 1996
(excise and excise-equivalent duties)**

Order

1 Title

This order is the Excise and Excise-equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2008.

2 Commencement

This order comes into force on 1 July 2008.

3 Schedule 3 amended

Schedule 3 of the Customs and Excise Act 1996 is amended by omitting 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 2007 (SR 2007/123) is revoked.

Schedule
Amendments to Schedule 3 of Customs and Excise Act 1996
(excise and excise-equivalent duties)

Part A

Goods manufactured in New Zealand

Excise and Excise-equivalent Duties
(Alcoholic Beverages Indexation) Amendment
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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	37.142¢
99.05.20A	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$24.765
99.05.30J	- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.9811
99.05.40F	- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.4765
99.05.51A	- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$45.105
99.05.60L	- Containing more than 23 % vol.	per l al	\$45.105
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	37.142¢
99.06.20H	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$24.765
99.06.30E	- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.9811
99.06.40B	- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.4765
99.06.51H	- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$45.105
99.06.60G	- Containing more than 23 % vol.	per l al	\$45.105

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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:		
	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
	– Containing more than 2.5% vol.	per l al	\$24.765
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:		
	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$45.105
	– Other	per l	\$2.4765
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:		
	– Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$45.105
	– Other	per l	\$2.4765
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:		
	– Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
	– Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
	– Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
	– Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
	– Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
	– Containing more than 23% vol.	per l al	\$45.105

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Part A—continued

Excise item number	Goods	Unit	Rates of duty
99.35	<p>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:</p> <ul style="list-style-type: none"> – Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher: – – Rectified spirits of wine: – – – Other – – Other kinds: – – – Other – Ethyl alcohol and other spirits, denatured, of any strength: – – Other 	<p style="text-align: center;">per l al</p> <p style="text-align: center;">per l al</p> <p style="text-align: center;">per l al</p>	<p style="text-align: center;">\$45.105</p> <p style="text-align: center;">\$45.105</p> <p style="text-align: center;">\$45.105</p>
99.35.20H	– – – Other		
99.35.40B	– – – Other		
99.35.50K	– – Other		
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> <ul style="list-style-type: none"> – – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer: – – – Brandy – – – Whisky (other than blended) – – – New Zealand whisky blended with imported whisky – – – New Zealand grain ethanol blended with imported whisky 	<p style="text-align: center;">per l al</p>	<p style="text-align: center;">\$45.105</p> <p style="text-align: center;">\$45.105</p> <p style="text-align: center;">\$45.105</p> <p style="text-align: center;">\$45.105</p>
99.45.10F	– – – Brandy		
99.45.15G	– – – Whisky (other than blended)		
99.45.20C	– – – New Zealand whisky blended with imported whisky		
99.45.25D	– – – New Zealand grain ethanol blended with imported whisky		

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99.45.30L	--- Rum and tafia	per l al	\$45.105
99.45.35A	--- Gin and Geneva	per l al	\$45.105
99.45.40H	--- Vodka	per l al	\$45.105
99.45.45J	--- Other	per l al	\$45.105
	--- Other:		
99.45.72F	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
99.45.76J	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
99.45.78E	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
99.45.80G	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
99.45.86F	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
99.45.90D	--- Containing more than 23% vol.	per l al	\$45.105
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 l al	\$45.105
99.50.14B	--- Containing more than 23% vol.	per l al	\$45.105
	--- Liqueurs and cordials:		
99.50.40A	--- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
99.50.50J	--- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
99.50.60F	--- Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
99.50.65G	--- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
99.50.76B	--- Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
99.50.85A	--- Containing more than 23% vol.	per l al	\$45.105

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**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	37.142¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$24.765
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.9811
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.4765
2105.00.42	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$45.105
2105.00.49	– Containing more than 23 % vol.	per l al	\$45.105
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	37.142¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$24.765
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.9811
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.4765
2106.90.98	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$45.105
2106.90.97	– – Containing more than 23 % vol.	per l al	\$45.105

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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	37.142¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5% vol.	per l al	\$24.765
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 l al	\$45.105
2204.10.01, 2204.10.18, 2204.21.18, or 2204.29.18	– Other	per l	\$2.4765
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 l al	\$45.105
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per l	\$2.4765

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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	\$2.4765
2206.00.17	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
2206.00.28	– – Other	per l al	\$45.105
	– Other:		
2206.00.37	– – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
2206.00.47	– – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
2206.00.57	– – Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
2206.00.68	– – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
2206.00.78	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
2206.00.89	– – Containing more than 23% vol.	per l al	\$45.105

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22.07	<p>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:</p> <p>– Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:</p> <p>– – Rectified spirits of wine:</p> <p>– – – Other: \$45.105</p> <p>– – – Other: \$45.105</p> <p>– – Other kinds:</p> <p>– – – Other: \$45.105</p> <p>– – – Other: \$45.105</p> <p>– – – Other: \$45.105</p> <p>– Ethyl alcohol and other spirits, denatured, of any strength:</p> <p>– – Other kinds:</p> <p>– – – Other: \$45.105</p>	<p>per l al</p> <p>per l al</p> <p>per l al</p>	<p>\$45.105</p> <p>\$45.105</p> <p>\$45.105</p>
22.08	<p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:</p> <p>– 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, 99.45.45I, 99.45.72F, 99.45.76I, 99.45.78E, 99.45.80G, 99.45.86F, or 99.45.90D:</p> <p>– – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:</p> <p>– – – Brandy: \$45.105</p> <p>– – – Whisky: \$45.105</p> <p>– – – Rum and tafia: \$45.105</p>	<p>per l al</p> <p>per l al</p> <p>per l al</p>	<p>\$45.105</p> <p>\$45.105</p> <p>\$45.105</p>
2207.10.19	<p>Other:</p>	<p>per l al</p>	<p>\$45.105</p>
2207.10.29	<p>Other:</p>	<p>per l al</p>	<p>\$45.105</p>
2207.20.39	<p>Other:</p>	<p>per l al</p>	<p>\$45.105</p>
2208.20.04 or 2208.20.08	<p>Brandy</p>	<p>per l al</p>	<p>\$45.105</p>
2208.30.04 or 2208.30.08	<p>Whisky</p>	<p>per l al</p>	<p>\$45.105</p>
2208.40.04 or 2208.40.08	<p>Rum and tafia</p>	<p>per l al</p>	<p>\$45.105</p>

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Part B—continued

Tariff item number	Goods	Unit	Rates of duty
	Undenatured ethyl alcohol of an alcoholic strength by volume, etc.—continued		
	— Spirits and spirituous beverages which, if manufactured, etc.— <i>continued</i>		
	— — 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	\$45.105
2208.60.19 or 2208.60.29	— — — Vodka	per l al	\$45.105
2208.20.19 or 2208.90.48	— — — Other	per l al	\$45.105
	— — Other:		
2208.90.56	— — — Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
2208.90.60	— — — Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
2208.90.67	— — — Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
2208.90.79	— — — Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
2208.90.88	— — — Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
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	\$45.105

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— 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:

2208.70.30	---	Containing more than 1.15% vol., but not more than 2.5% vol.	per l	37.142¢
2208.70.40	---	Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$24.765
2208.70.50	---	Containing more than 6% vol., but not more than 9% vol.	per l	\$1.9811
2208.70.60	---	Containing more than 9% vol., but not more than 14% vol.	per l	\$2.4765
2208.70.71	---	Containing more than 14% vol., but not more than 23% vol.	per l al	\$45.105
2208.70.80	---	Containing more than 23% vol.	per l al	\$45.105
	---	Bitters:		
2208.90.06	---	Containing not more than 23% vol.	per l al	\$45.105
2208.90.08	---	Containing more than 23% vol.	per l al	\$45.105

Martin Bell,
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 July 2008, 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 2008.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 22 May 2008.
This order is administered by the New Zealand Customs Service.
