

**Reprint
as at 1 January 2010**



Alcohol Advisory Council Act 1976

Public Act 1976 No 143
Date of assent 9 December 1976
Commencement see section 1

Act name: substituted, on 20 August 2000, by section 4(1) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

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Classes of liquor and rates for each class

Title *[Repealed]*

Title: repealed, on 20 August 2000, by section 3 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

[Repealed]

1 Short Title and commencement

- (1) This Act may be cited as the Alcohol Advisory Council Act 1976.
- (2) Sections 25 to 34 and section 40 shall come into force on 1 April 1978.
- (3) Except as provided in subsection (2), this Act shall come into force on the date on which it receives the Governor-General's assent.

Section 1(1): amended, on 20 August 2000, by section 4(2) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

1A Purpose

The purpose of this Act is to—

- (a) provide for the establishment of an Alcohol Advisory Council of New Zealand having as its primary objective the encouragement and promotion of moderation in the use of liquor, the discouragement and reduction of the misuse of liquor, and the minimisation of the personal, social, and economic harm resulting from the misuse of liquor; and
- (b) define the Council's functions and powers; and

- (c) make provision for the funding of the Council's activities by means of a levy on liquor imported into, or manufactured in, New Zealand.

Section 1A: inserted, on 20 August 2000, by section 5 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

2 Interpretation

- (1) In this Act, unless the context otherwise requires,—

aggregate expenditure figure, in relation to any financial year, means the aggregate expenditure figure assessed in respect of that year by the Minister under section 25(1)

aggregate levy figure, in relation to any financial year, means the aggregate levy figure determined in respect of that year by the Minister under section 25(2)

beer means the product of the alcoholic fermentation by yeast of liquid derived from a mash of drinking water and malt grains with hops or their extracts that on analysis is found to contain more than 1.15% volume of alcohol

class of liquor means a class of liquor as identified in the table of the Schedule

Council means the Alcohol Advisory Council of New Zealand constituted by section 3

Customs or **the Customs** has the meaning given to it by section 2(1) of the Customs and Excise Act 1996

levy means a levy payable under section 28

Liquor Fund or **Fund** means the Liquor Fund established under section 20

Minister means the Minister of Health

preceding statistical year means the latest complete period of 12 consecutive months in respect of which, at any material time, the following information is available to the Minister, that is the total number of litres of each class of liquor imported into, and manufactured in, New Zealand during that period

primary objective, in relation to the Council, means the primary objective of the Council as set out in section 7

rate, when referring to a rate for a class of liquor, means the percentage figure, set out in the fourth column of the table in

the Schedule, that is used to calculate the levy for that class of liquor

spirits means ethyl alcohol, whether denatured or not, and any spirituous beverages, including brandy, gin, rum, vodka, whisky, and every other description of spirituous liquor derived from ethyl alcohol

wine means the product of the complete or partial fermentation of any fruit (including grapes), vegetable, or honey, and—

- (a) includes—
 - (i) cider, perry, and mead; and
 - (ii) fortified wines such as sherry, port, and fruit or vegetable-based liquors; but
- (b) does not include—
 - (i) beer or spirits; or
 - (ii) any liquor containing no more than 1.15% volume of alcohol

winemaker has the same meaning as in the Wine Act 2003.

- (2) *[Repealed]*
- (2A) *[Repealed]*
- (2B) *[Repealed]*
- (2C) *[Repealed]*
- (2D) For the purposes of sections 26(2) and 28, where any wine manufactured in New Zealand is sold to another winemaker for blending with other wine, the wine so sold is deemed to be manufactured by the person who blends it, and not by its original maker.
- (3) For the purposes of section 26(2), the total number of litres of wine manufactured in New Zealand during any statistical year is deemed to be the same as the total number of litres of wine sold by winemakers during that year.
- (4) For the purposes of sections 28 and 29A, the total number of litres of wine sold in New Zealand during any financial year is deemed to be the same as the total number of litres of wine sold in New Zealand during the preceding statistical year.
- (5) For the purposes of section 26(2) and the Schedule, liquor that is exported from New Zealand during the preceding statistical year is not to be treated as liquor that is imported into or manufactured in New Zealand.

Section 2(1) **Alcoholic Liquor Account**: repealed, on 20 August 2000, by section 6(3)(a) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **Alcoholic Liquor Fund** or **Fund**: repealed, on 20 August 2000, by section 6(3)(b) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **appointed member**: repealed, on 20 August 2000, by section 6(3)(c) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **basic unit of liquor**: repealed, on 17 March 2009, by section 4(1) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **beer**: substituted, on 25 October 1989, by section 2(2) of the Alcoholic Liquor Advisory Council Amendment Act 1989 (1989 No 96).

Section 2(1) **chairman**: repealed, on 20 August 2000, by section 6(1) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **chairperson**: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2(1) **class of liquor**: inserted, on 17 March 2009, by section 4(2) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **Collector of Customs** or **Collector**: repealed, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 2(1) **Council**: substituted, on 20 August 2000, by section 6(1) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **Customs** or **the Customs**: inserted, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 2(1) **financial year**: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2(1) **fortified wine**: repealed, on 17 March 2009, by section 4(1) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **fruit wine**: repealed, on 17 March 2009, by section 4(1) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **grape wine**: repealed, on 17 March 2009, by section 4(1) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **Hotel Investment Account**: repealed, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

Section 2(1) **Licensing Fund**: repealed, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

Section 2(1) **Liquor Fund** or **Fund**: inserted, on 20 August 2000, by section 6(2) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **Minister**: substituted, on 10 July 1987, by section 2(1) of the Alcoholic Liquor Advisory Council Amendment Act 1987 (1987 No 131).

Section 2(1) **official member**: repealed, on 20 August 2000, by section 6(3)(e) of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 2(1) **preceding statistical year**: amended, on 17 March 2009, by section 4(3) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **preceding statistical year**: amended, on 13 July 1978, by section 2(3) of the Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7).

Section 2(1) **rate**: inserted, on 17 March 2009, by section 4(2) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **spirits**: substituted, on 25 October 1989, by section 2(4) of the Alcoholic Liquor Advisory Council Amendment Act 1989 (1989 No 96).

Section 2(1) **wine**: substituted, on 17 March 2009, by section 4(4) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(1) **Wine Institute's trustee**: repealed, on 1 July 2004, by section 124(2) of the Wine Act 2003 (2003 No 114).

Section 2(1) **winemaker**: added, on 1 July 2004, by section 124(2) of the Wine Act 2003 (2003 No 114).

Section 2(2): repealed, on 17 March 2009, by section 4(5) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(2A): repealed, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

Section 2(2B): repealed, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

Section 2(2C): repealed, on 17 March 2009, by section 4(5) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(2D): substituted, on 1 January 2004, by section 124(1) of the Wine Act 2003 (2003 No 114).

Section 2(2D): amended, on 17 March 2009, by section 4(6) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(3): substituted, on 1 January 2004, by section 124(1) of the Wine Act 2003 (2003 No 114).

Section 2(3): amended, on 17 March 2009, by section 4(7) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 2(4): substituted, on 1 January 2004, by section 124(1) of the Wine Act 2003 (2003 No 114).

Section 2(5): added, on 17 March 2009, by section 4(8) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Constitution of Council

3 Constitution of Alcohol Advisory Council

- (1) For the purposes of this Act there is a Council called the Alcohol Advisory Council of New Zealand.
- (2) The name of the Alcohol Advisory Council is, in the Maori language, Kaunihera Whakatupato Waipiro O Aotearoa.
- (3) The Council is a Crown entity for the purposes of section 7 of the Crown Entities Act 2004.

- (4) The Crown Entities Act 2004 applies to the Council except to the extent that this Act expressly provides otherwise.

Section 3: substituted, on 20 August 2000, by section 7 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 3(3): substituted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 3(4): added, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

3A Membership of Council

- (1) The Council consists of 8 members.
- (2) The members of the Council must include—
- (a) at least 1 person who is Māori:
 - (b) at least 1 person from the Pacific Island community:
 - (c) at least 1 person with experience in public health:
 - (d) at least 1 person with experience in the development and implementation of social policy:
 - (e) at least 1 person with experience in the treatment of alcohol dependence.
- (3) Members of the Council are the board for the purposes of the Crown Entities Act 2004.
- (4) Subsections (1) and (2) do not limit section 29 of the Crown Entities Act 2004.

Section 3A: inserted, on 20 August 2000, by section 7 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 3A(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 3A(3): substituted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 3A(4): substituted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

4 Term of office of members of Council

[Repealed]

Section 4: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

5 Deputy chairperson

[Repealed]

Section 5: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

6 Deputies of members

[Repealed]

Section 6: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Objective, functions, and powers of Council

7 Primary objective of Council

The primary objective of the Council is the encouragement and promotion of moderation in the use of liquor, the reduction and discouragement of the misuse of liquor, and the minimisation of the personal, social, and economic harm resulting from the misuse of liquor.

Section 7: substituted, on 20 August 2000, by section 11 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

8 Functions of Council

- (1) In pursuing its primary objective, the Council has the following functions:
 - (a) to encourage, promote, sponsor, and co-operate in research into—
 - (i) the use of liquor in New Zealand:
 - (ii) public attitudes in New Zealand towards the use of liquor:
 - (iii) problems associated with or consequent on the misuse of liquor in New Zealand:
 - (iv) means of minimising the harmful effects of liquor:
 - (b) to encourage, promote, sponsor, and co-operate in the dissemination to the public, or to any class of persons, of information relating to any problem that is or may be associated with or consequent on the misuse of liquor:
 - (c) to devise, promote, sponsor, and conduct, and to encourage and co-operate in the preparation and conduct of, educational programmes for the public or for any

- class of persons (including persons attending schools or other educational institutions, and persons who may for any reason be at special risk in respect of liquor-related problems) designed—
- (i) to discourage the misuse of liquor:
 - (ii) to encourage moderation in the use of liquor:
 - (iii) to promote and encourage responsible attitudes towards the use of liquor:
- (d) to sponsor innovative programmes for the treatment, care, and rehabilitation of persons adversely affected by the use of liquor, whether by themselves or others:
 - (e) with respect to any of the matters referred to in paragraphs (a) to (d), to make recommendations to the Government, departments of State, authorities in the fields of health, education, social welfare, and industry, and any other public or private bodies, associations, or persons:
 - (f) to make recommendations to such person or persons as the Council thinks fit about the advertising of liquor, whether generally or through any particular medium, and the need to regulate or in any way restrict such advertising:
 - (g) to consider such matters relating to the sale and consumption of liquor as may be referred to the Council from time to time by the Minister of the Crown who is for the time being responsible for the administration of the Sale of Liquor Act 1989, and to report to that Minister on the results of that consideration:
 - (h) to consider and report to the Minister on such matters relating to the use or misuse of liquor as are referred to the Council from time to time by the Minister:
 - (i) to carry out such other activities as, in the Council's opinion, will assist in the pursuit of its primary objective.
- (2) Without limiting its functions under subsection (1), the Council has the following further functions:
- (a) to encourage, promote, sponsor, and co-operate in the preparation, publication, and dissemination, to interested bodies, associations, and persons, of research

papers, theses, and other reports relating to any matter with which the Council is concerned:

- (b) to obtain, monitor, analyse, collate, and disseminate to interested bodies, associations, and persons in New Zealand, information from overseas relating to any matter with which the Council is concerned:
 - (c) to encourage, promote, sponsor, and co-operate in the preparation and publication of a bibliography of literature relating to any matter with which the Council is concerned.
- (3) Whenever the Council makes any recommendation under subsection (1)(f) about the advertising of liquor, then, if the recommendation is not made to the Minister, it must send a copy of its recommendation to the Minister.

Section 8: substituted, on 20 August 2000, by section 11 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

9 Powers of Council

- (1) *[Repealed]*
- (2) The Council may—
 - (a) make grants out of the Liquor Fund to any body, association, or person engaged in any activity in any field with which the Council is concerned:
 - (aa) make advances out of that Fund to any such body, association, or person, on such terms and subject to such conditions as to the payment of interest, the repayment of principal, the giving of security, and otherwise as the Council thinks fit:
 - (b) co-operate with any body, association, or person engaged in any activity in any field with which the Council is concerned:
 - (c) charge such fees (if any) as it may from time to time think reasonable for any material published by it and made available to the public.
- (3) Subsection (2) does not limit sections 16 and 17 of the Crown Entities Act 2004.

Section 9(1): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 9(2): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 9(2)(a): amended, on 20 August 2000, by section 12 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

Section 9(2)(aa): inserted, on 13 July 1978, by section 5 of the Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7).

Section 9(3): added, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

10 Council may appoint advisory and technical committees

[Repealed]

Section 10: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

11 Council may co-opt specialist advice

[Repealed]

Section 11: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Administrative provisions

12 Meetings of Council

[Repealed]

Section 12: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

13 Council to appoint chief executive officer

(1) *[Repealed]*

(2) *[Repealed]*

(3) *[Repealed]*

(4) *[Repealed]*

(5) *[Repealed]*

(6) *[Repealed]*

(7) In the event of any person being appointed to be the Council's chief executive officer while he is a contributor to the Government Superannuation Fund under Part 2 of the Government Superannuation Fund Act 1956, his service as chief executive officer shall be deemed for the purposes of the Government Superannuation Fund Act 1956 to be employment in the Government service.

Section 13(1): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 13(2): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 13(3): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 13(4): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 13(5): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 13(6): repealed, on 13 December 1979, by section 2 of the Alcoholic Liquor Advisory Council Amendment Act 1979 (1979 No 75).

Section 13(7): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

14 Other officers

[Repealed]

Section 14: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15 Council may insure members

[Repealed]

Section 15: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15A Members of Council, etc, not personally liable

[Repealed]

Section 15A: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

16 Fees and travelling allowances

[Repealed]

Section 16: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

17 Salaries, etc, to be payable out of Fund

All fees, salaries, allowances, and other expenditure payable or incurred under or in the administration of this Act shall be payable out of the Liquor Fund.

Section 17: amended, on 20 August 2000, by section 15 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

18 Contracts of Council

[Repealed]

Section 18: repealed, on 13 July 1978, by section 3(2) of the Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7).

19 Crown may provide services for Council

[Repealed]

Section 19: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

19A Bank accounts

[Repealed]

Section 19A: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

19B Unauthorised expenditure

[Repealed]

Section 19B: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

19C Council may borrow funds to meet temporary shortfall

[Repealed]

Section 19C: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Liquor Fund

Heading: amended, on 20 August 2000, by section 17 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

20 Establishment of Fund

- (1) For the purposes of this Act there shall be a fund, to be called the Liquor Fund.
- (2) There shall from time to time be paid into the Fund—
 - (a) all money payable to the Council in respect of levies imposed under this Act;
 - (b) any other money that may be lawfully payable into the Fund pursuant to this Act or any other enactment;
 - (c) any money that may be donated or bequeathed to the Council for the purposes of the Council.

- (3) There shall from time to time be paid out of the Fund any money that may be lawfully payable out of the Fund pursuant to this Act or any other enactment.

Section 20(1): amended, on 20 August 2000, by section 18 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

21 Alcoholic Liquor Account

[Repealed]

Section 21: repealed, on 20 August 2000, by section 19 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

22 Investment of Fund

[Repealed]

Section 22: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

23 Crown entity

[Repealed]

Section 23: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Imposition and payment of levies

24 Council to prepare and submit annual budget

[Repealed]

Section 24: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

25 Minister to assess aggregate expenditure figure and determine aggregate levy figure

- (1) In respect of each financial year the Minister, acting with the concurrence of the Minister of Finance, shall, after considering the forecast financial statements in the Council's statement of intent, and after consultations with the Council, assess the aggregate expenditure figure for that year, being the amount that, in the opinion of the Minister, would be reasonable for the Council to expend during that year in the performance of its functions.
- (2) Having assessed the aggregate expenditure figure in respect of any financial year under subsection (1), the Minister shall

determine the aggregate levy figure for that year, being an amount equal to the aggregate expenditure figure less the amount that, in the Minister's opinion, is likely to be received by the Council during the financial year by way of interest on money belonging to the Fund invested by the Council.

- (3) Nothing in this section shall oblige the Council to expend in any financial year the whole of its income received in that year; instead, the Council may accumulate any part of its income in any financial year and expend it as it sees fit for any of its purposes in any subsequent financial year.
- (4) Notwithstanding anything in subsection (2), where the Council carries forward any such amount to a subsequent financial year, the Minister may, in determining the aggregate levy figure for that year, take into account the whole or any part of that amount.

Section 25(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 25(2): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 25(3): added, on 13 July 1978, by section 9 of the Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7).

Section 25(4): added, on 13 July 1978, by section 9 of the Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7).

26 Minister to determine amounts of levy for each class of liquor

- (1) After assessing the aggregate levy figure in respect of any financial year, the Minister must determine, in accordance with subsection (2), the amounts of the levies payable under section 28, in respect of each class of liquor, in order to yield an amount equivalent to the aggregate levy figure.
- (2) The process for determining the amounts of levy is as follows:
 - (a) *Step 1*—for each class of liquor, determine the total number of litres of that class of liquor that was imported into or manufactured in New Zealand during the preceding statistical year:
 - (b) *Step 2*—for each class of liquor, multiply the result of step 1 by the appropriate rate, as set out in the table in the Schedule. This gives the (nominal) total number of litres of alcohol for each class of liquor:

- (c) *Step 3*—for each class of liquor, divide the number of litres of alcohol for that class by the total number of litres of alcohol for all classes. This gives the proportion of the aggregate levy figure that is to be borne by that class of liquor in the next financial year:
 - (d) *Step 4*—for each class of liquor, multiply the result of step 3 by the aggregate levy figure. This gives the amount of levy to be borne by each class of liquor in the next financial year:
 - (e) *Step 5*—for each class of liquor, divide the result of step 4 by the result of step 1. This gives the amount of levy payable on each litre of liquor of that class in the next financial year.
- (3) If a rate for a class of liquor is described in the table in the Schedule as a variable rate, the Minister must—
- (a) determine the rate to be applied to that class of liquor; and
 - (b) in making that determination, use the method for determining variable rates that is described in the Schedule.

Section 26: substituted, on 17 March 2009, by section 5 of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

27 Rate of levy fixed by Order in Council

- (1) The Governor-General may, by Order in Council, fix for the next financial year, by reference to each class of liquor, the amount of levy payable under section 28.
- (2) The amount of levy for each class of liquor must be as determined by the Minister in accordance with section 26(2).
- (3) If a rate for a class of liquor is described in the table in the Schedule as a variable rate, the Order in Council must identify the rate determined by the Minister under section 26(3) and used for the purpose of section 26(2).

Section 27: substituted, on 17 March 2009, by section 5 of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

28 Levies payable by importers and manufacturers of liquor

- (1) In every financial year a levy of the amount set by Order in Council made under section 27 is payable by every person who—

- (a) enters for home consumption (as that expression is used in the Customs and Excise Act 1996) any imported liquor that contains more than 1.15% volume of alcohol; or
 - (b) manufactures in New Zealand any beer or spirits; or
 - (c) sells any wine manufactured by that person in New Zealand.
- (2) Notwithstanding anything in subsection (1), no levy shall be payable under this Act in respect of any liquor that is not subject to or is exempt from Customs duty under the Customs and Excise Act 1996.
- (3) Notwithstanding anything in this Act, where any person may be allowed, under the Customs and Excise Act 1996, any drawback in respect of any liquor, that person may also be allowed a refund of any levy paid by that person under this Act in respect of that liquor.
- (4) In this section the term **Customs duty** has the meaning given to the term duty by section 2(1) of the Customs and Excise Act 1996.

Section 28: substituted, on 25 October 1989, by section 9(1) of the Alcoholic Liquor Advisory Council Amendment Act 1989 (1989 No 96).

Section 28(1): substituted, on 17 March 2009, by section 6 of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 28(2): amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 28(3): amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 28(4): substituted, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

29 Payment and collection of levies in respect of beer

[Repealed]

Section 29: repealed, on 1 October 1986, by section 29(1) of the Customs Amendment Act 1986 (1986 No 44).

29A Payment and collection of levies in respect of beer, wine, and spirits

- (1) All levies payable under this Act in respect of any beer, wine, or spirits are payable to the Customs in addition to any duty

payable to the Customs in respect of the beer, wine, or spirits under the Customs and Excise Act 1996.

- (2) For the purposes of subsection (1), the levies are payable to the Customs at the same time as the excise duty or excise equivalent duty is payable under the Customs and Excise Act 1996 in respect of the beer, wine, or spirits concerned.

Section 29A: substituted, on 1 July 2004, by section 124(2) of the Wine Act 2003 (2003 No 114).

30 Payment and collection of levies in respect of spirits

[Repealed]

Section 30: repealed, on 1 October 1986, by section 29(1) of the Customs Amendment Act 1986 (1986 No 44).

31 Payment and collection of levies in respect of wine

[Repealed]

Section 31: repealed, on 1 July 2004, by section 124(2) of the Wine Act 2003 (2003 No 114).

32 Powers of the Customs

The powers and authorities of the Customs under the Customs and Excise Act 1996 shall, with any necessary modifications, apply in the same manner to the collection of a levy under this Act as they apply to the collection of duty under that Act.

Section 32: substituted, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

33 All levies collected to be paid to Council

Subject to section 34, all levies received under this Act by the Customs, the Wine Institute of New Zealand Incorporated and any Secretary of any District Licensing Agency shall be paid to the Council by the Customs, the Institute, or the Secretary, as the case may be.

Section 33: amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 33: amended, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

34 Crown may be reimbursed for collection of levies

- (1) Subject to subsection (2), for the purpose of reimbursing the Crown for any expenses incurred by the Customs in collecting any levies under this Act, the Customs may retain such percentage of every levy collected by it as may be determined by the Minister of Finance after consultation with the Council.
- (2) The amount of any levy retained under subsection (1) must not exceed 5% of the amount of the levies collected by the Customs.
- (3) The Crown is entitled in every financial year to recover from the Council out of the fund such sum in respect of the costs incurred by the Director-General of Health in administering this Act as may be determined by the Minister of Finance after consultation with the Council.

Section 34: substituted, on 1 July 2004, by section 124(2) of the Wine Act 2003 (2003 No 114).

*Miscellaneous provisions***35 Transitional provisions relating to funding**

[Repealed]

Section 35: repealed, on 1 April 1990, by section 230(1) of the Sale of Liquor Act 1989 (1989 No 63).

36 Donations and bequests to Council

Where, pursuant to the terms of any will or other instrument creating a trust, any money is payable to the Council, whether for the general purposes or for any specific purpose of the Council, the trustee may, unless the will or other instrument otherwise provides, pay the money to the Council without being concerned to see to the application thereof; and a receipt given on behalf of the Council and signed by the chairperson and 1 other member of the Council shall be a sufficient discharge to the trustee.

Section 36: amended, on 20 August 2000, by section 22 of the Alcohol Advisory Council Amendment Act 2000 (2000 No 25).

37 Exemption from taxation and duty

- (1) The Council is hereby declared to be exempt from the payment of income tax.

- (2) It is hereby declared that the purposes of the Council are charitable purposes.

Section 37(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

37A Common seal

[Repealed]

Section 37A: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

38 Annual report

[Repealed]

Section 38: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

39 Regulations

- (1) The Governor-General may from time to time by Order in Council make regulations for all or any of the following purposes:
- (a) providing for returns to be made by persons importing into or manufacturing in New Zealand any liquor, or any class or kind of liquor, for the purpose of ascertaining the amount of any levy payable under this Act, and providing for the verification of such returns:
 - (b) exempting any person or class of persons from paying any levy that would otherwise be payable under this Act in any case where the cost of assessing or collecting the levy exceeds the amount payable by way of the levy:
 - (ba) amending or replacing the table in the Schedule, and amending, omitting, or reinserting the description of the method for determining variable rates:
 - (c) providing for such other matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for the due administration thereof.
- (2) Regulations under subsection (1)(ba) may be made only—
- (a) for the purpose of aligning the rates for classes of liquor under this Act with the classification system applied to alcoholic beverages under Part B of the Excise and Ex-

cise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996); and

(b) after consultation with the Minister of Customs.

Section 39(1)(ba): inserted, on 17 March 2009, by section 7(1) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 39(2): added, on 17 March 2009, by section 7(2) of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Section 39(2)(a): substituted, on 1 January 2010, by section 11(4) of the Customs and Excise Amendment Act 2009 (2009 No 61).

40 Repeal

[Repealed]

Section 40: repealed, on 25 September 1989, by section 2(3)(c) of the Sale of Liquor Amendment Act 1989 (1989 No 73).

Schedule

s 2(1)

Classes of liquor and rates for each class

Schedule: added, on 17 March 2009, by section 8 of the Alcohol Advisory Council Amendment Act 2009 (2009 No 4).

Class	Legal definition of class	Indicative description	Rate
	<i>Liquor which, if imported, would be classified within the following tariff items</i>	<i>Percentage of alcohol by volume in most items in class</i>	
A	2203.00.12, 2206.00.37, 2208.70.30, 2208.90.62	More than 1.15% but not more than 2.5%	1.5%
B	2203.00.22, 2203.00.31, 2203.00.39, 2206.00.47, 2208.70.40, 2208.90.68	More than 2.5% but not more than 6%	Variable
C	2206.00.57, 2208.70.50, 2208.90.72	More than 6% but not more than 9%	8%
D	2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.68, 2208.70.60, 2208.90.78	More than 9% but not more than 14%	10%
E	2204.21.13, 2204.29.13, 2205.10.12, 2205.10.33, 2205.90.12, 2205.90.33, 2206.00.17, 2206.00.78, 2208.70.71, 2208.90.06, 2208.90.85	More than 14% but not more than 23%	Variable
F	2206.00.28, 2206.00.89, 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, 2208.70.80, 2208.90.08, 2208.90.48, 2208.90.97	More than 23%	Variable

Method for determining variable rates

For a given financial year, the variable rate for a class is the average alcohol content by volume of all the liquor of that class that was imported into or manufactured in New Zealand in the preceding statistical year.

Schedule table: substituted, on 19 June 2009, by clause 3 of the Alcohol Advisory Council (Schedule Amendment) Order 2009 (SR 2009/142).

Alcohol Advisory Council Amendment Act 2009

Public Act 2009 No 4
Date of assent 16 March 2009
Commencement see section 2

- 1 Title**
This Act is the Alcohol Advisory Council Amendment Act 2009.
- 2 Commencement**
This Act comes into force on the day after the date on which it receives the Royal assent.
- 3 Principal Act amended**
This Act amends the Alcohol Advisory Council Act 1976.

Part 2 Transitional provision

- 9 Transitional provision**
Section 28(1) of the principal Act, as in force immediately before the commencement of this Act, continues to apply with respect to the whole of the financial year to which the last *Gazette* notice given under section 27(1) of the principal Act (as in force immediately before the commencement of this Act) applies.
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Contents

- 1 General
 - 2 Status of reprints
 - 3 How reprints are prepared
 - 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
 - 5 List of amendments incorporated in this reprint (most recent first)
-

Notes**1 *General***

This is a reprint of the Alcohol Advisory Council Act 1976. The reprint incorporates all the amendments to the Act as at 1 January 2010, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and

provisions that are repealed or revoked are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint (most recent first)*

Customs and Excise Amendment Act 2009 (2009 No 61): section 11(4)
Alcohol Advisory Council (Schedule Amendment) Order 2009 (SR 2009/142)
Alcohol Advisory Council Amendment Act 2009 (2009 No 4)
Crown Entities Act 2004 (2004 No 115): section 200
Wine Act 2003 (2003 No 114): section 124
Alcohol Advisory Council Amendment Act 2000 (2000 No 25)
Customs and Excise Act 1996 (1996 No 27): section 289(1)
Alcoholic Liquor Advisory Council Amendment Act 1989 (1989 No 96)
Sale of Liquor Amendment Act 1989 (1989 No 73): section 2(3)(c)
Sale of Liquor Act 1989 (1989 No 63): section 230(1)
Alcoholic Liquor Advisory Council Amendment Act 1987 (1987 No 131)
Customs Amendment Act 1986 (1986 No 44): section 29(1)

Reprinted as at
1 January 2010

Alcohol Advisory Council Act 1976

Notes

Alcoholic Liquor Advisory Council Amendment Act 1979 (1979 No 75)
Alcoholic Liquor Advisory Council Amendment Act 1978 (1978 No 7)
Government Superannuation Fund Amendment Act 1976 (1976 No 30): section
3(3)
