

Reprint
as at 1 January 2010

Finance Act (No 2) 1993

Public Act 1993 No 83
Date of assent 10 August 1993
Commencement see section 1(2)

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Note

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

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

Part 1 of this Act, and Schedule 1, are administered by the Customs Department.
Part 2 of this Act, and Schedule 2, are administered by the Ministry of Commerce.

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An Act to make provision with respect to public finances and other matters

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

1 Short Title and commencement

- (1) This Act may be cited as the Finance Act (No 2) 1993.
- (2) Except as provided in sections 4(3) and 7(4) of this Act, this Act shall come into force on the day on which it receives the Royal assent.

**Part 1
Excise duty**

Part 1, comprising sections 2 to 5, was repealed, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

2 Part to be read with Customs Act 1966

[Repealed]

Part 1, comprising sections 2 to 5, was repealed, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

3 Indexation of rates of excise duty on alcoholic beverages and tobacco products

[Repealed]

Section 3 was repealed, as from 4 June 1996, by section 2(2) Customs Amendment Act 1996 (1996 No 29).

Part 1, comprising sections 2 to 5, was repealed, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

4 Excise duty on beer and lower alcohol beverages

[Repealed]

Part 1, comprising sections 2 to 5, was repealed, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

5 Excise duty on ethyl alcohol and other spirits

[Repealed]

Part 1, comprising sections 2 to 5, was repealed, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

**Part 2
Tariff**

6 Part to be read with Tariff Act 1988

This Part and Schedule 2 shall be read together with and deemed part of the Tariff Act 1988 (in this Part referred to as the principal Act).

7 Duty on imported beer and lower alcohol beverages

(1) Schedule 1 of the principal Act (as amended by clause 2 of the Tariff (Alcoholic Beverages Indexation) Amendment Order 1993 and clause 2 of the Tariff (Miscellaneous) Amendment Order 1993) is hereby amended by repealing so much of Part 1 as relates to—

(a) Subheading 22.03 (including Tariff items 2203.00.02, 2203.00.12, 2203.00.22, 2203.00.31, and 2203.00.39, and the footnotes relating to that subheading); and

(b) Tariff items 2206.00.42, 2206.00.48, 2206.00.52, 2206.00.58, 2208.10.12, 2208.10.18, 2208.10.21, 2208.10.29, 2208.90.15, 2208.90.18, 2208.90.55, 2208.90.58, 2208.90.62, and 2208.90.68,—

and substituting the subheading, Tariff items, and footnotes set out in Schedule 2.

(2) The Tariff (Alcoholic Beverages Indexation) Amendment Order 1993 is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff items 2203.00.12, 2206.00.48, 2206.00.58, 2208.10.18, 2208.10.29, 2208.90.15, 2208.90.18, 2208.90.58, and 2208.90.68.

- (3) The Tariff (Miscellaneous) Amendment Order 1993 is hereby consequentially amended by revoking so much of the Schedule as relates to Tariff items 2203.00.02, 2203.00.22, 2203.00.31, 2203.00.39, 2208.90.15, and 2208.90.18.
- (4) This section shall come into force on 1 September 1993

Schedule 1
Amendments to Schedule 3 of Customs
Act 1966

ss 4, 5

Excise Duties

Part 1
Beer and lower alcohol beverages

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.	<i>per l</i>	25.934c
99.10.50G	-Containing more than 2.5% vol.	<i>per l al</i>	\$17.293

Part 1—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.30	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages, and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included 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:		
	- Fruit wine and vegetable wine:		
99.30.15K	--Containing not more than 14% vol.	<i>per l</i>	\$1.7293
99.30.25G	--Containing more than 14% vol, but not more than 23% vol.	<i>per l</i>	\$3.1127
99.30.35D	--Other	<i>per l al</i>	\$31.492
	-Other:		
99.30.45A	--Containing not more than 1.15% vol.		Free
99.30.50H	--Containing more than 1.15% vol, but not more than 2.5% vol.	<i>per l</i>	25.934c
99.30.60E	--Containing more than 2.5% vol, but not more than 6% vol.	<i>per l al</i>	\$17.293

Part 1—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.30.70B	--Containing more than 6% vol, but not more than 9% vol.	<i>per l</i>	\$1.3834
99.30.75C	--Containing more than 9% vol, but not more than 14% vol.	<i>per l</i>	\$1.9021
99.30.85L	--Containing more than 14% vol, but not more than 23% vol.	<i>per l</i>	\$3.1127
99.30.95H	--Containing more than 23% vol.	<i>per l</i>	\$31.492
99.40	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages of a kind used for the manufacture of beverages:		
	-Compound alcoholic preparations of a kind used for the manufacture of beverages, which, if imported, would be classified within Tariff item 2208.10.07, 2208.10.17, 2208.10.28, 2208.10.39, 2208.10.49 or 2208.10.59:		
99.40.15E	--Containing not more than 1.15% vol.		Free
99.40.20A	--Containing more than 1.15% vol, but not more than 2.25% vol.	<i>per l</i>	25.934c
99.40.30J	--Containing more than 2.5% vol, but not more than 6% vol.	<i>per l</i>	\$17.293

Part 1—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.40.40F	--Containing more than 6% vol, but not more than 9% vol.	<i>per l</i>	\$1.3834
99.40.45G	--Containing more than 9% vol, but not more than 14% vol.	<i>per l</i>	\$1.9021
99.40.55D	--Containing more than 14% vol, but not more than 23% vol.	<i>per l</i>	\$3.1127
99.40.65A	--Containing more than 23% vol.	<i>per l al</i>	\$31.492
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, 2208.90.35, 2208.90.37, 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	<i>per l al</i>	\$31.492
99.45.15G	---Whisky (other than blended)	<i>per l al</i>	\$31.492

Part 1—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.45.20C	---New Zealand whisky blended with imported whisky	<i>per l al</i>	\$31.492
99.45.25D	---New Zealand grain ethanol blended with imported whisky	<i>per l al</i>	\$31.492
99.45.30L	---Rum and Tafia	<i>per l al</i>	\$31.492
99.45.35A	---Gin and Geneva	<i>per l al</i>	\$31.492
99.45.40H	---Vodka	<i>per l al</i>	\$31.492
99.45.45J	---Other	<i>per l al</i>	\$31.492
	--Other:		
99.45.65C	---Containing not more than 1.15% vol.		Free
99.45.72F	---Containing not more than 1.15% vol, but not more than 2.5% vol.	<i>per l al</i>	25.934c
99.45.76J	---Containing more than 2.5% vol, but not more than 6% vol	<i>per l al</i>	\$17.293
99.45.78E	---Containing more than 6% vol, but not more than 9% vol.	<i>per l al</i>	\$1.9021
99.45.85H	---Containing more than 14%vol, but not more than 23% vol.	<i>per l</i>	\$3.1127
99.45.90D	---Containing more than 23% vol	<i>per l al</i>	\$31.492

Part 1—*continued*

Excise item Number	Goods	Unit	Rates of Duty
99.50	-Cordials, liqueurs and bitters which, if imported, would be classified within Tariff item 2208.90.05, 2208.90.08, 2208.90.14, 2208.90.16, 2208.90.17, 2208.90.22, 2208.90.25 or 2208.90.28:		
	--Bitters:		
99.50.11H	---Containing not more than 23% vol	<i>per l</i>	\$3.1127
99.05.14B	---Containing more than 23% vol	<i>per l al</i>	\$31.492
	--Other:		
99.50.35E	---Containing not more than 1.15% vol		Free
99.50.40A	---Containing not more than 1.15% vol, but not more than 2.5% vol	<i>per l</i>	25.934c
99.50.50J	---Containing more than 2.5% vol, but not more than 6% vol	<i>per l al</i>	\$17.293
99.50.60F	---Containing more than 6% vol, but not more than 9% vol	<i>per l</i>	\$1.3834
99.50.65G	---Containing more than 9% vol, but not more than 14% vol	<i>per l</i>	\$1.9021
99.50.75D	---Containing more than 14% vol, but not more than 23% vol	<i>per l</i>	\$3.1127
99.50.85A	---Containing more than 23% vol	<i>per l al</i>	\$31.492

Part 2
Ethyl alcohol, and other spirits

Excise item Number	Goods	Unit	Rates of Duty
99.35.30E	---For use in museums, universities, hospitals, and other institutions approved by the Minister, or for scientific, educational, or other commercial or industrial application other than the manufacture of potable beverages, in such quantities and for such purposes and subject to such conditions as may be approved by the Comptroller of Customs		Free

Schedule 2 s 7(1)
Amendments to Schedule 1 to Tariff Act
1988

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Notes**1 General**

This is an eprint of the Finance Act (No 2) 1993. It incorporates all the amendments to the Act as at 1 January 2010. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 3 September 2007.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the principal enactment, in chronological order. For more information, *see* <http://www.pco.parliament.govt.nz/reprints/>.

2 About this eprint

This eprint has not been officialised. For more information about officialisation, please *see* “Making online legislation official” under “Status of legislation on this site” in the About section of this website.

3 List of amendments incorporated in this eprint (most recent first)

Tariff Amendment Act 2009 (2009 No 62): section 9(6)
