

Reprint  
as at 1 October 2018



## Excise and Excise-equivalent Duties (Other Spirits Restructure) Amendment Order 2008

(SR 2008/260)

Excise and Excise-equivalent Duties (Other Spirits Restructure) Amendment Order 2008: revoked,  
on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

Anand Satyanand, Governor-General

### Order in Council

At Wellington this 18th day of August 2008

Present:

The Right Hon Helen Clark presiding in Council

Pursuant to section 78 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.

**1 Title**

This order is the Excise and Excise-equivalent Duties (Other Spirits Restructure) Amendment Order 2008.

**2 Commencement**

This order comes into force on 1 October 2008.

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**This order is administered by the New Zealand Customs Service.**

**3 Amendments to nomenclature in Schedule 3**

Schedule 3 of the Customs and Excise Act 1996 is amended by revoking Excise heading 99.45 in Part A and substituting the heading specified in Part A of the Schedule.

**4 Schedule 3 amended**

Part B of Schedule 3 of the Customs and Excise Act 1996 is amended by revoking so much as relates to Tariff items 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.90.88, and 2208.90.99 and substituting the Tariff items and rates of duty specified in Part B of the Schedule.

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

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**Part A**  
**Goods manufactured in New Zealand**

Excise item number	Goods	Unit	Rates of duty
<b>99.45</b>	Goods – 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, 2208.90.62, 2208.90.68, 2208.90.72, 2208.90.78, 2208.90.85, or 2208.90.97:		

**Part B**  
**Imported goods**

Excise item number	Goods	Unit	Rates of duty
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:</b>		
	– 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, 99.45.76I, 99.45.78E, 99.45.80G, 99.45.86F, or 99.45.90D:		
	– – Other:		
2208.90.62	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	37.142¢
2208.90.68	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per 1 al	\$24.765
2208.90.72	– – – Containing more than 6 % vol., but not more than 9 % vol.	per 1	\$1.9811
2208.90.78	– – – Containing more than 9 % vol., but not more than 14 % vol.	per 1	\$2.4765
2208.90.85	– – – Containing more than 14 % vol., but not more than 23 % vol.	per 1 al	\$45.105
2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, or 2208.90.97	– – – Containing more than 23 % vol.	per 1 al	\$45.105

## **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 October 2008, makes changes to Schedule 3 of the Customs and Excise Act 1996 to reflect changes made to the Tariff that comes into force on the same day.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 21 August 2008.

## Reprints notes

### **1** *General*

This is a reprint of the Excise and Excise-equivalent Duties (Other Spirits Restructure) Amendment Order 2008 that incorporates all the amendments to that order as at the date of the last amendment to it.

### **2** *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3** *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4** *Amendments incorporated in this reprint*

Customs and Excise Act 2018 (2018 No 4): section 442