



# Excise and Excise-equivalent Duties Table Order 2018

Patsy Reddy, Governor-General

## Order in Council

At Wellington this 10th day of September 2018

Present:

Her Excellency the Governor-General in Council

Pursuant to clause 16 of Schedule 3 to the Customs and Excise Act 2018, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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## Order

### 1 Title

This order is the Excise and Excise-equivalent Duties Table Order 2018.

### 2 Commencement

This order comes into force on 1 October 2018.

### 3 Excise and Excise-equivalent Duties Table

The Schedule to this order sets out the Excise and Excise-Equivalent Duties Table required under clause 16(1) to Schedule 3 of the Customs and Excise Act 2018.

**Schedule**  
**Excise and Excise-equivalent Duties Table**  
(effective from 1 October 2018)

**Excise Duties/1**

## NOTES—

1. Subject to these Notes, interpretation of this Table shall be governed by the same General Rules of Interpretation applicable to The Tariff.
2. For the purpose of the description of goods in this Table, the terms “Tariff item” and “Tariff heading” have the same meaning as in section 2 of the Tariff Act 1988. The term “Excise heading” means a heading printed in bold type and identified by four digits.
3. The term “Excise item number” means excise items identified by six digits and one alphabetical check letter and includes the heading thereto so identified.
4. Duties specified in Part A of this Table are duties levied under clause 1 of Schedule 3 of the Customs and Excise Act 2018.
5. Duties specified in Part B of this Table are duties levied under clause 14 of Schedule 3 of the Customs and Excise Act 2018.

## PART A

## Goods Manufactured in New Zealand

Excise item number	Goods	Unit	Rates of duty
<b>99.05</b>	<b>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:</b>		
99.05.10D	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
99.05.20A	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
99.05.30J	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
99.05.40F	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
99.05.51A	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
99.05.60L	– Containing more than 23 % vol.	per l al	\$53.605
<b>99.06</b>	<b>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, 2106.90.97, or 2106.90.98:</b>		
99.06.10L	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
99.06.20H	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
99.06.30E	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
99.06.40B	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
99.06.51H	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
99.06.60G	– Containing more than 23 % vol.	per l al	\$53.605
<b>99.10</b>	<b>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:</b>		
99.10.25F	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
99.10.50G	– Containing more than 2.5 % vol.	per l al	\$29.432
<b>99.20</b>	<b>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, 2204.22.19, 2204.22.90, 2204.29.20, or 2204.29.90:</b>		
99.20.11A	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$53.605
99.20.20L	– Other	per l	\$2.9432
<b>99.25</b>	<b>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:</b>		
99.25.11C	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$53.605
99.25.20B	– Other	per l	\$2.9432

## Excise Duties/2

**Excise and Excise-equivalent Duties Table—continued**  
**Part A—continued**

Excise item number	Goods	Unit	Rates of duty
<b>99.30</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké) 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:</b>		
	– Fruit and vegetable wine:		
99.30.01K	– – Containing not more than 14% vol.	per l	\$2.9432
99.30.02H	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
99.30.03F	– – Other	per l al	\$53.605
	– Other:		
99.30.21D	– – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	44.140¢
99.30.26E	– – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$29.432
99.30.32K	– – Containing more than 6% vol., but not more than 9% vol.	per l	\$2.3545
99.30.47H	– – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.9432
99.30.59A	– – Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
99.30.62A	– – Containing more than 23% vol.	per l al	\$53.605
<b>99.35</b>	<b>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 2207.20.49:</b>		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:		
	– – Rectified spirits of wine:		
99.35.10L	– – – As may be approved by the Chief Executive for fortifying New Zealand wines and under such conditions as the Chief Executive may approve		Free
99.35.20H	– – – Other	per l al	\$53.605
	– – Other kinds:		
99.35.30E	– – – In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing, — (a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or (b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages		Free
99.35.40B	– – – Other	per l al	\$53.605
	– Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.45C	– – Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive		Free
99.35.50K	– – Other	per l al	\$53.605
<b>99.40</b>	<b>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:</b>		
99.42	– Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 2106.90.39, 2106.90.49, 2106.90.59, 2106.90.69, 2106.90.79, or 2106.90.89:		
99.42.02F	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free
99.42.03D	– – Containing more than 2.5 % vol., but not more than 6 % vol.		Free
99.42.05L	– – Containing more than 6 % vol., but not more than 9 % vol.		Free
99.42.06J	– – Containing more than 9 % vol., but not more than 14 % vol.		Free
99.42.08E	– – Containing more than 14 % vol., but not more than 23 % vol.		Free
99.42.09C	– – Containing more than 23 % vol.		Free

**Excise and Excise-equivalent Duties Table—continued**  
**Part A—continued**

Excise item number	Goods	Unit	Rates of duty
<b>99.43</b>	<b>– Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages which, if imported, would be classified within Tariff item 3302.10.39, 3302.10.49, 3302.10.59, 3302.10.69, 3302.10.79, or 3302.10.89:</b>		
99.43.02B	-- Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free
99.43.03L	-- Containing more than 2.5 % vol., but not more than 6 % vol.		Free
99.43.05G	-- Containing more than 6 % vol., but not more than 9 % vol.		Free
99.43.06E	-- Containing more than 9 % vol., but not more than 14 % vol.		Free
99.43.08A	-- Containing more than 14 % vol., but not more than 23 % vol.		Free
99.43.09K	-- Containing more than 23 % vol.		Free
99.44	– Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., which, if imported, would be classified within Tariff item 2208.90.62, 2208.90.68, 2208.90.72, 2208.90.78, 2208.90.85, or 2208.90.97:		
	– Rectified spirits of wine:		
99.44.10K	--- As may be approved by the Chief Executive for fortifying New Zealand wines and under such conditions as the Chief Executive may approve		Free
	--- Other:		
99.44.22C	---- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	44.140¢
99.44.23A	---- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$29.432
99.44.24K	---- Containing more than 6% vol., but not more than 9% vol.	per l	\$2.3545
99.44.25H	---- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.9432
99.44.26F	---- Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
99.44.27D	---- Containing more than 23% vol.	per l al	\$53.605
	– Other kinds:		
99.44.30D	--- In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing,— (a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or (b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages		Free
	--- Other:		
99.44.42H	---- Containing more than 1.15% vol., but not more than 2.5% vol.	per l	44.140¢
99.44.43F	---- Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$29.432
99.44.44D	---- Containing more than 6% vol., but not more than 9% vol.	per l	\$2.3545
99.44.45B	---- Containing more than 9% vol., but not more than 14% vol.	per l	\$2.9432
99.44.46L	---- Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
99.44.47J	---- Containing more than 23% vol.	per l al	\$53.605
<b>99.45</b>	<b>– 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:</b>		
	– Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
99.45.10F	--- Brandy	per l al	\$53.605
99.45.15G	--- Whisky (other than blended)	per l al	\$53.605
99.45.20C	--- New Zealand whisky blended with imported whisky	per l al	\$53.605
99.45.25D	--- New Zealand grain ethanol blended with imported whisky	per l al	\$53.605
99.45.30L	--- Rum and tafia	per l al	\$53.605
99.45.35A	--- Gin and Geneva	per l al	\$53.605
99.45.40H	--- Vodka	per l al	\$53.605
99.45.45J	--- Other	per l al	\$53.605

## Excise Duties/4

**Excise and Excise-equivalent Duties Table—continued**  
**Part A—continued**

Excise item number	Goods	Unit	Rates of duty
	<b>– Spirits and spirituous beverages which, if imported, etc.—continued</b>		
	-- Other:		
99.45.72F	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
99.45.76J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
99.45.78E	--- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
99.45.80G	--- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
99.45.86F	--- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
99.45.90D	--- Containing more than 23 % vol.	per l al	\$53.605
<b>99.50</b>	<b>– 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:</b>		
	-- Bitters:		
99.50.10K	--- Containing not more than 23 % vol.	per l al	\$53.605
99.50.14B	--- Containing more than 23 % vol.	per l al	\$53.605
	-- Liqueurs and cordials:		
99.50.40A	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
99.50.50J	--- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
99.50.60F	--- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
99.50.65G	--- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
99.50.76B	--- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
99.50.85A	--- Containing more than 23 % vol.	per l al	\$53.605
<b>99.55</b>	<b>– Other</b>		
99.55.00D	– Alcoholic beverages (except ethyl alcohol of Excise item number 99.35) for use by the persons, in the places, and in the quantities that the Chief Executive may approve, and subject to any conditions as the Chief Executive thinks fit in the manufacture of any products approved in writing by the Chief Executive		Free
<b>99.59</b>	<b>Tobacco, cured, not ready for smoking which, if imported, would be classified in Tariff heading 24.01</b>		
99.59.10G	Cured leaf	per kg	Free
<b>99.60</b>	<b>Cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes which, if imported, would be classified within Tariff item 2402.10.00, 2402.20.10, 2402.20.90, 2402.90.01, 2402.90.12, or 2402.90.18:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09A	-- Cigars, cheroots, and cigarillos	per KTC	\$1,033.20
99.60.19J	-- Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$1,177.87
99.60.29F	-- Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$826.58
99.60.39C	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco substitutes		Free
<b>99.65</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if imported, would be classified within Tariff item 2403.11.90, 2403.19.90, 2403.91.90, 2403.99.02, or 2403.99.90:</b>		
	– Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.09C	-- Pipe	per KTC	\$1,177.87
99.65.19L	-- Cigarette	per KTC	\$1,177.87
	– Other:		
	-- “Homogenised” or “reconstituted” tobacco:		
99.65.29H	--- Pipe	per KTC	\$1,177.87
99.65.39E	--- Cigarette	per KTC	\$1,177.87
	-- Other:		
99.65.49B	--- Snuff	per KTC	\$1,033.20
99.65.59K	--- Other	per KTC	\$1,033.20

**Excise and Excise-equivalent Duties Table—continued**  
**Part A—continued**

Excise Duties/5

Excise item number	Goods	Unit	Rates of duty
<b>99.75</b>	<b>Fuels:</b>		
	– Motor spirit with a Research Octane No. (RON) less than 95 (regular grade) which, if imported, would be classified within Tariff item 2710.12.15, 2710.12.19, 2710.12.23, 2710.12.29, 2710.20.21, or 2710.20.25:		
99.75.05F	– – Blended with ethyl alcohol	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.13G	– – Blended with biodiesel	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.23D	– – Other	per l	63.024¢ plus 8¢ per g of Pb
	– Motor spirit with a Research Octane No. (RON) 95 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.12.17, 2710.12.19, 2710.12.25, 2710.12.29, 2710.20.21, or 2710.20.25:		
99.75.29C	– – Blended with ethyl alcohol	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.33A	– – Blended with biodiesel	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.37D	– – Other	per l	63.024¢ plus 8¢ per g of Pb
99.75.47A	– Methanol spirit derived from ethanol or methanol which, if imported, would be classified within Tariff item 2207.20.32, 3606.10.09, 3824.99.17, or 3824.99.39	per l	30.2¢
	– Automotive diesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 2710.19.32, 2710.19.34, 2710.19.36, or 2710.20.49:		
99.75.49H	– – Automotive diesel not blended with other substances	per l	Free
99.75.51K	– – Automotive diesel blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.53F	– – Automotive diesel blended with biodiesel	per l	Free
99.75.55B	– – Automotive diesel blended with ethyl alcohol	per l	Free
99.75.57J	– – Automotive diesel blended with other substances	per l	Free
	– Marine diesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 2710.19.38, 2710.19.42, 2710.19.44, or 2710.20.51:		
99.75.58G	– – Marine diesel not blended with other substances	per l	Free
99.75.59E	– – Marine diesel blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.61G	– – Marine diesel blended with biodiesel	per l	Free
99.75.62E	– – Marine diesel blended with ethyl alcohol	per l	Free
99.75.63C	– – Marine diesel blended with other substances	per l	Free

## Excise Duties/6

**Excise and Excise-equivalent Duties Table—continued**  
**Part A—continued**

Excise item number	Goods	Unit	Rates of duty
<b>Fuels—continued</b>			
99.75.67F	– Natural gas which, if imported, would be classified within Tariff item 2711.21.00, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel	per gigajoule	\$3.17
99.75.69B	– Liquefied petroleum gas which, if imported, would be classified within Tariff item 2711.12.00, 2711.13.00, or 2711.14.01	per l	10.40¢
99.75.71D	– Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09	per l	30.2¢
	– Ethyl alcohol denatured, blended, that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 2207.20.23, 2207.20.27, 2207.20.35, or 2207.20.37:		
99.75.73L	– – Blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.75G	– – Blended with automotive diesel		Free
99.75.76E	– – Blended with marine diesel		Free
99.75.77C	– – Blended with biodiesel		Free
99.75.79K	– – Blended with other substances		Free
	– Ethyl alcohol blended, that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 3824.99.31, 3824.99.32, 3824.99.35, 3824.99.37, 3826.00.50, or 3826.00.60:		
99.75.81A	– – Blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.85D	– – Blended with automotive diesel		Free
99.75.86B	– – Blended with marine diesel		Free
99.75.87L	– – Blended with biodiesel		Free
99.75.89G	– – Blended with other substances		Free
	– Biodiesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 3826.00.10, 3826.00.20, 3826.00.30, 3826.00.40, 3826.00.50, 3826.00.60 or 3826.00.90:		
99.75.91J	– – Biodiesel not blended with other substances	per l	Free
99.75.93E	– – Biodiesel blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
99.75.95A	– – Biodiesel blended with automotive diesel	per l	Free
99.75.96K	– – Biodiesel blended with marine diesel	per l	Free
99.75.97H	– – Biodiesel blended with ethyl alcohol	per l	Free
99.75.99D	– – Biodiesel blended with other substances	per l	Free



Excise and Excise-equivalent Duties Table—*continued*

## PART B

## Imported Goods

Tariff item number	Goods	Unit	Rates of duty
<b>21.05</b>	<b>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:</b>		
2105.00.21	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
2105.00.42	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
2105.00.49	– Containing more than 23 % vol.	per l al	\$53.605
<b>21.06</b>	<b>Food preparations not elsewhere specified or included:</b>		
	– Compound alcoholic preparations, not based on one or more odoriferous substances, of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.42.02F, 99.42.03D, 99.42.05L, 99.42.06J, 99.42.08E or 99.42.09C:		
2106.90.39	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free
2106.90.49	– – Containing more than 2.5 % vol., but not more than 6 % vol.		Free
2106.90.59	– – Containing more than 6 % vol., but not more than 9 % vol.		Free
2106.90.69	– – Containing more than 9 % vol., but not more than 14 % vol.		Free
2106.90.79	– – Containing more than 14 % vol., but not more than 23 % vol.		Free
2106.90.89	– – Containing more than 23 % vol.		Free
	– 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	44.140¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
2106.90.98	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
2106.90.97	– – Containing more than 23 % vol.	per l al	\$53.605
<b>22.03</b>	<b>Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F or 99.10.50G:</b>		
2203.00.12	– Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5 % vol.	per l al	\$29.432
<b>22.04</b>	<b>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:</b>		
2204.10.01, 2204.21.13, 2204.22.19, 2204.29.20, or	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$53.605
2204.10.18, 2204.21.18, 2204.22.90, or 2204.29.90	– Other	per l	\$2.9432

## Excise Duties/8

**Excise and Excise-equivalent Duties Table—continued**  
**Part B—continued**

Tariff item number	Goods	Unit	Rates of duty
<b>22.05</b>	<b>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:</b>		
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	\$53.605
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per l	\$2.9432
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké) 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:</b>		
	– Fruit and vegetable wine:		
2206.00.08	– – Containing not more than 14 % vol.	per l	\$2.9432
2206.00.17	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
2206.00.28	– – Other	per l al	\$53.605
	– Other:		
2206.00.37	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
2206.00.47	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
2206.00.57	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
2206.00.68	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
2206.00.78	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
2206.00.89	– – Containing more than 23 % vol.	per l al	\$53.605
<b>22.07</b>	<b>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 99.75.47A:</b>		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:		
	– – Rectified spirits of wine:		
2207.10.19	– – – Other:		
	– – – – As may be approved by the Chief Executive for fortifying New Zealand wines and under such conditions as the Chief Executive may approve		Free
	– – – – Other	per l al	\$53.605
	– – Other kinds:		
2207.10.29	– – – Other:		
	– – – – In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing, —		
	(a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or		
	(b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages		Free
	– – – – Other	per l al	\$53.605
	– Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.01	– – Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive		Free
	– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzol or approved petroleum products in such proportions as may be approved by the Chief Executive and under such conditions as the Chief Executive may approve:		
2207.20.32	– – – Other	per l	30.2¢
	– – Other kinds:		
2207.20.49	– – – Other	per l al	\$53.605

**Excise and Excise-equivalent Duties Table—continued**  
**Part B—continued**

Excise Duties/9

Tariff 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>		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., which, if manufactured in New Zealand, would be classified within Excise item number 99.44.10K, 99.44.22C, 99.44.23A, 99.44.24K, 99.44.25H, 99.44.26F, 99.44.27D, 99.44.30D, 99.44.42H, 99.44.43F, 99.44.44D, 99.44.45B, 99.44.46L, or 99.44.47J:		
	– – Rectified spirits of wine:		
	– – – As may be approved by the Chief Executive for fortifying New Zealand wines and under such conditions as the Chief Executive may approve		Free
	– – – Other:		
2208.90.62	– – – – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	44.140¢
2208.90.68	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$29.432
2208.90.72	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	\$2.3545
2208.90.78	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.9432
2208.90.85	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
2208.90.97	– – – – Containing more than 23% vol.	per l al	\$53.605
	– – Other kinds:		
	– – – In the quantities, and for the purposes, and subject to any conditions that the Chief Executive thinks fit and approves in writing,—		Free
	(a) for use in museums, universities, hospitals, and other institutions approved by the Chief Executive; or		
	(b) for scientific, educational, or other commercial or industrial application, except the manufacture of potable beverages		
	– – – Other:		
2208.90.62	– – – – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	44.140¢
2208.90.68	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$29.432
2208.90.72	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	\$2.3545
2208.90.78	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	\$2.9432
2208.90.85	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	\$53.605
2208.90.97	– – – – Containing more than 23% vol.	per l al	\$53.605
	– 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	\$53.605
2208.30.04 or 2208.30.08	– – – Whisky	per l al	\$53.605
2208.40.04 or 2208.40.08	– – – Rum and tafia	per l al	\$53.605
2208.50.04 or 2208.50.08	– – – Gin and Geneva	per l al	\$53.605
2208.60.19 or 2208.60.29	– – – Vodka	per l al	\$53.605
2208.20.19 or 2208.90.48	– – – Other	per l al	\$53.605

## Excise Duties/10

**Excise and Excise-equivalent Duties Table—continued**  
**Part B—continued**

Tariff item number	Goods	Unit	Rates of duty
	<b>Undenatured ethyl alcohol of an alcoholic strength by, etc.—continued</b>		
	– Spirits and spirituous beverages which, if manufactured in, etc.—continued		
	– Other:		
2208.90.62	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	44.140¢
2208.90.68	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
2208.90.72	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
2208.90.78	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
2208.90.85	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
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 l al	\$53.605
	– 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 l	44.140¢
2208.70.40	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.432
2208.70.50	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.3545
2208.70.60	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.9432
2208.70.71	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$53.605
2208.70.80	– – – Containing more than 23 % vol.	per l al	\$53.605
	– Bitters:		
2208.90.06	– – – Containing not more than 23 % vol.	per l al	\$53.605
2208.90.08	– – – Containing more than 23 % vol.	per l al	\$53.605
<b>24.02</b>	<b>Cigars, cheroots, cigarillos, and cigarettes of tobacco or of tobacco substitutes which, if manufactured in New Zealand would be classified within Excise item number 99.60.09A, 99.60.19J, 99.60.29F, or 99.60.39C:</b>		
	– Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	– – Cigars, cheroots, and cigarillos	per KTC	\$1,033.20
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$1,177.87
2402.20.90	– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$826.58
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes, and “homogenised” or “reconstituted” tobacco which, if manufactured in New Zealand, would be classified within Excise item number 99.65.09C, 99.65.19L, 99.65.29H, 99.65.39E, 99.65.49B, or 99.65.59K:</b>		
	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.90	– – Water pipe tobacco specified in Subheading Note 1 to Chapter 24.03 of the Tariff of New Zealand	per KTC	\$1,177.87
2403.19.90	– – Other	per KTC	\$1,177.87
	– Other:		
	– – “Homogenised” or “reconstituted” tobacco:		
2403.91.90	– – – Other	per KTC	\$1,177.87
	– Other:		
2403.99.02	– – – Snuff	per KTC	\$1,033.20
2403.99.90	– – – Other	per KTC	\$1,033.20

**Excise and Excise-equivalent Duties Table—continued**  
Part B—continued

Excise Duties/11

Tariff item number	Goods	Unit	Rates of duty
<b>Fuels:</b>			
	– Motor spirit with a Research Octane No. (RON) less than 95 (regular grade) which, if manufactured in New Zealand, would be classified within Excise item number 99.75.05F, 99.75.13G, or 99.75.23D:		
2710.12.15 or 2710.12.23	-- Blended with ethyl alcohol	per l ms	63.024¢ plus 8¢ per g of Pb
2710.20.21 or 2710.20.25	-- Blended with biodiesel	per l ms	63.024¢ plus 8¢ per g of Pb
2710.12.19 or 2710.12.29	-- Other	per l	63.024¢ plus 8¢ per g of Pb
	– Motor spirit with a Research Octane No. (RON) 95 or greater (premium grade) which, if manufactured in New Zealand, would be classified within Excise item number 99.75.29C, 99.75.33A, or 99.75.37D:		
2710.12.17 or 2710.12.25	-- Blended with ethyl alcohol	per l ms	63.024¢ plus 8¢ per g of Pb
2710.20.21 or 2710.20.25	-- Blended with biodiesel	per l ms	63.024¢ plus 8¢ per g of Pb
2710.12.19 or 2710.12.29	-- Other	per l	63.024¢ plus 8¢ per g of Pb
2207.20.32, 3606.10.09, 3824.99.17, or 3824.99.39	– Methanol spirit derived from ethanol or methanol which, if manufactured in New Zealand, would be classified within Excise item number 99.75.47A	per l	30.2¢
	– Automotive diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.49H, 99.75.51K, 99.75.53F, 99.75.55B, or 99.75.57J:		
2710.19.32	-- Automotive diesel not blended with other substances	per l	Free
2710.19.34	-- Automotive diesel blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
2710.20.49	-- Automotive diesel blended with biodiesel	per l	Free
2710.19.36	-- Automotive diesel blended with ethyl alcohol	per l	Free
2710.19.36	-- Automotive diesel blended with other substances	per l	Free
	– Marine diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.58G, 99.75.59E, 99.75.61G, 99.75.62E, or 99.75.63C:		
2710.19.38	-- Marine diesel not blended with other substances	per l	Free
2710.19.42	-- Marine diesel blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
2710.20.51	-- Marine diesel blended with biodiesel	per l	Free
2710.19.44	-- Marine diesel blended with ethyl alcohol	per l	Free
2710.19.44	-- Marine diesel blended with other substances	per l	Free
2711.21.00	– Natural gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.67F, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel	per gigajoule	\$3.17
2711.12.00, 2711.13.00 or 2711.14.01	– Liquefied petroleum gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.69B	per l	10.40¢
2905.11.09	– Methanol when declared for use solely as racing fuel and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.71D	per l	30.2¢

## Excise Duties/12

**Excise and Excise-equivalent Duties Table—continued**  
Part B—continued

Tariff item number	Goods	Unit	Rates of duty
<b>Fuels—continued</b>			
	– Ethyl alcohol, denatured, blended, that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.73L, 99.75.75G, 99.75.76E, 99.75.77C, or 99.75.79K:		
2207.20.23 or 2207.20.35	-- Blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
2207.20.27 or 2207.20.37	-- Blended with automotive diesel		Free
2207.20.27 or 2207.20.37	-- Blended with marine diesel		Free
2207.20.27 or 2207.20.37	-- Blended with biodiesel		Free
2207.20.27 or 2207.20.37	-- Blended with other substances		Free
	– Ethyl alcohol that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.81A, 99.75.85D, 99.75.86B, 99.75.87L, or 99.75.89G:		
3824.99.31 or 3824.99.35	-- Blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
3824.99.32 or 3824.99.37	-- Blended with automotive diesel	per l	Free
3824.99.32 or 3824.99.37	-- Blended with marine diesel	per l	Free
3824.99.32, 3824.99.37, 3826.00.50, or 3826.00.60	-- Blended with biodiesel	per l	Free
3824.99.32 or 3824.99.37	-- Blended with other substances	per l	Free
	– Biodiesel whether or not blended with other substances and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.91J, 99.75.93E, 99.75.95A, 99.75.96K, 99.75.97H, or 99.75.99D:		
3826.00.10	-- Not blended with other substances	per l	Free
3826.00.20	-- Blended with motor spirit	per l ms	63.024¢ plus 8¢ per g of Pb
3826.00.30	-- Blended with automotive diesel	per l	Free
3826.00.40	-- Blended with marine diesel	per l	Free
	-- Blended with ethyl alcohol:		
3826.00.50	--- To which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve, other than blends of heading 22.07 or 27.10	per l	Free
3826.00.60	--- Other	per l	Free
3826.00.90	-- Blended with other substances	per l	Free

**Excise and Excise-equivalent Duties Table—continued**  
Part B—continued

Excise Duties/13

Tariff item number	Goods	Unit	Rates of duty
<b>33.02</b>	<b>Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages:</b>		
3302.10	– Of a kind used in the food or drink industries:		
	– – Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.43.02B, 99.43.03L, 99.43.05G, 99.43.06E, 99.43.08A, or 99.43.09K:		
3302.10.39	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free
3302.10.49	– – – Containing more than 2.5 % vol., but not more than 6 % vol.		Free
3302.10.59	– – – Containing more than 6 % vol., but not more than 9 % vol.		Free
3302.10.69	– – – Containing more than 9 % vol., but not more than 14 % vol.		Free
3302.10.79	– – – Containing more than 14 % vol., but not more than 23 % vol.		Free
3302.10.89	– – – Containing more than 23 % vol.		Free
	* * *		

Rachel Hayward,  
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 October 2018, sets out the Excise and Excise-equivalent Duties Table. Clause 16 of Schedule 3 to the Customs and Excise Act 2018 requires this Table to carry over the rates of excise set out under the Customs and Excise Act 1996, amended as stipulated in the 2018 Act.

The 2018 Act amendments:

- a) include cured tobacco leaf in Part A of the Table in consequence of the Customs and Excise Act 2018 including “curing” in the definition of manufacture. No excise is imposed on the tobacco leaf;
- b) raise the excise on locally manufactured fruit and vegetable wine with an alcoholic content of 9% or less so that domestically manufactured and imported fruit and vegetable wine are treated consistently;
- c) clarify how excise is applied to undenatured ethyl alcohol of an alcoholic strength of less than 80% by volume; this does not affect the excise rates imposed;
- d) reflect changes in the international tariff by separately recognising motor spirits blended with biodiesel, automotive diesel containing biodiesel and marine diesel containing biodiesel
- e) change the unit by which excise and excise-equivalent duty is imposed on motor spirits blended with biodiesel from per litre to per litre of motor spirits consistent with other blended fuels;
- f) make minor corrections not affecting the rates of excise or excise-equivalent duty.

The current Table continues in force to the extent required by Schedule 1 of the Customs and Excise Act 2018.

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This order is administered by the New Zealand Customs Service.

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