



Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2023

Dame Cindy Kiro, Governor-General

Order in Council

At Wellington this 22nd day of May 2023

Present:

Her Excellency, the Governor-General in Council

Pursuant to clause 21 of Schedule 3 of 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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**Excise and Excise-equivalent Duties Table
(Alcoholic Beverages Indexation)
Amendment Order 2023**

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Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2023.

2 Commencement

This order comes into force on 1 July 2023.

3 Excise and Excise-equivalent Duties Table

This order amends the Excise and Excise-equivalent Duties Table (the **table**) as defined in clause 16 of Schedule 3 of the Customs and Excise Act 2018.

4 Rates of excise duty and excise-equivalent duty on alcoholic beverages amended

- (1) In the table, under headings 99.05, 99.06, 99.10, 99.20, 99.25, 99.30, 99.35, 99.45 and 99.50 in Part A and 21.05, 21.06, 22.03, 22.04, 22.05, 22.06, 22.07 and 22.08 in Part B, replace “49.855¢” with “53.170¢”, “\$2.6593” with “\$2.8361”, “\$3.3241” with “\$3.5451”, “\$33.241” with “\$35.451”, and “\$60.545” with “\$64.571” in each place.
- (2) In the table, under heading 99.44 in Part A, replace “47.913¢” with “53.170¢”, “\$31.947” with “\$35.451”, “\$2.5558” with “\$2.8361”, “\$3.1947” with “\$3.5451”, and “\$58.187” with “\$64.571” in each place.

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 July 2023, adjusts the excise and excise-equivalent duties on alcoholic beverages to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 31 March 2023.

This order also fixes an error in relation to excise item 99.44. The duty rate for this item is adjusted to the rates they would have been had the annual Consumer Price Index adjustments been made each year since 1 July 2019. This adjustment is enabled by clause 44 of Schedule 1 of the Customs and Excise Act 2018.

**Excise and Excise-equivalent Duties Table
(Alcoholic Beverages Indexation)
Amendment Order 2023**

This order must be confirmed by an Act before the close of 30 June 2024. If it is not confirmed, it will be revoked on the close of that date. See subpart 3 of Part 5 of the Legislation Act 2019.

This order is administered by the New Zealand Customs Service.
Issued under the authority of the Legislation Act 2019.
Date of notification in the *Gazette*: 25 May 2023.
