

CUSTOMS DUTY ON ALCOHOL AND TOBACCO – ACCOMPANIED ITEMS

Alcohol beverages		Duty/GST amount (NZ\$)
Beer (1.98 litre pack/ 6 cans/bottles)	Alcohol strength 0 – 1.15%	1.50
	Alcohol strength 1.16 – 2.5%	2.52
	Alcohol strength 2.51 – 4.35%	4.21
	Alcohol strength 4.36 – 5%	4.89
	Alcohol strength 5.01% or greater	5.24
French champagne	750ml	8.58
Table wine	750ml – NZ/Australian origin	4.83
	750ml – Other	5.69
Sherry and port	750ml – NZ/Australian origin	10.22
	750ml – Other	11.08
Vermouth	750ml	4.83
Whiskey and bourbon	750ml	21.45
	1000ml	23.25
	1125ml	30.55
	1750ml	52.00
Premium whiskey (where price is NZ\$75 or more)	750ml	27.30
	1000ml	36.25
Brandy	750ml	21.00
	1000ml	28.00
	1125ml	31.43
Cognac	750ml	32.50
	1000ml	40.00
Rum	750ml	22.05
	1000ml	29.05
	1125ml	33.38



Alcohol beverages		Duty/GST amount (NZ\$)
Vodka	750ml	22.80
	1000ml	29.05
	1125ml	33.38
Gin and Geneva	750ml	21.75
	1000ml	28.45
	1125ml	31.88
Liqueurs	750ml	21.75
	1000ml	27.27
Cream Liqueurs	750ml	14.77
	1000ml	19.76
	1750ml	25.36

Tobacco products		Duty/GST amount (NZ\$)
Tobacco	per 50 grams – Australian Origin	76.68
	per 50 grams – Other	77.01
Cigarettes	per 200 – NZ/Australian Origin	219.65
	per 150 – NZ/Australian Origin	164.74
	per 50 – NZ/Australian Origin	54.91
	per 200 – Other	222.30
	per 150 – Other	166.73
	per 50 - Other	55.58
Cigars and cigarillos	per 50 grams	70.53