Excise and Excise-equivalent Duties Table

(Temporary Reduction of Motor Spirits Duty – effective from 24 February 2023 until 30 June 2023)

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
99.05	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:		
99.05.10D	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
99.05.20A	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
99.05.30J	- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
99.05.40F	- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
99.05.51A	- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
99.05.60L	- Containing more than 23 % vol.	per l al	\$64.571
99.06	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:		
99.06.10L	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
99.06.20H	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
99.06.30E	- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
99.06.40B	- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
99.06.51H	- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
99.06.60G	- Containing more than 23 % vol.	per l al	\$64.571
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.	per l	53.170¢
99.10.50G	- Containing more than 2.5 % vol.	per l al	\$35.451
99.20	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:		
99.20.11A	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per l al	\$64.571
99.20.20L	– Other	per l	\$3.5451
99.25	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:		
99.25.11C	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per l al	\$64.571
99.25.20B	– Other	per l	\$3.5451

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

99.30 Other formulated heverages (for example, rider, perty, mark, subject, which, rider, perty, mark, subject, which, rider, perty, mark, subject, which, rider, pert, pe	Excise item number	Goods	Unit	Rates of duty
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99.30.02H Containing more than 14% vol., but not more than 23% vol.per l al\$64.57199.30.2B Otherper l al\$64.57199.30.2E Containing more than 1.5% vol., but not more than 2.5% vol.per l\$3.37099.30.2E Containing more than 6% vol., but not more than 6% vol.per l\$2.836199.30.2E Containing more than 6% vol., but not more than 9% vol.per l\$3.545199.30.2E Containing more than 19% vol., but not more than 25% vol.per l\$3.545199.30.2A Containing more than 12% vol., but not more than 25% vol.per l\$6.457199.30.2A Containing more than 12% vol., but not more than 25% vol.per l\$6.457199.35.2MUndenstatured of an alcoholic strength by voltume of 80 % vol.per l\$6.457193.51.01 Rectified spirits of an alcoholic strength by voltume of 80 % vol.per l\$6.457193.52.01 Otherper l\$6.457193.52.01 Otherper l\$6.457193.52.02 Otherper l\$6.457193.52.04 Otherper l\$6.457193.53.05 Otherper l\$6.457193.53.06 Otherper l\$6.457193.53.07 Otherper l\$6.457193.53.08 Otherper l\$6.457193.53.00 Otherper l\$6.457193.53.00 Otherper l\$6.457193.53.00 Otherper l\$6.4571		– Fruit and vegetable wine:		
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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 beveragesFree99.35.40B Other - Ethyl alcohol and other spirits, denatured, of any strength: approved by the Chief Executive or their Executiveper 1 al\$64.57199.35.45C Ethyl alcohol, denatured in accordance with a formula approved by the Chief ExecutiveFree99.35.50K Otherper 1 al\$64.57199.40Undenatured 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 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, 2106.90.69, 2106.90.06, 90.2106.90.70, or 2106.90.89;Free99.42.02F- Containing more than 1.15 % vol., but not more than 2.5 % vol.Free99.42.03D- Containing more than 9.5 % vol., but not more than 9.5 % vol.Free99.42.042E- Containing more than 9.5 % vol., but not more than 9.5 % vol.Free99.42.03D- Containing more than 2.5 % vol.Free99.42.03E- Containing more than 9.5 % vol.Free99.42.03E- Containing more than 9.5 % vol., but not more than 2.5 % vol.Free99.42.03E- Containing more than 2.5 % vol.Free99.42.03E- Containing	99.35.20H	– – – Other	per l al	\$64.571
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Excise item number	Goods	Unit	Rates of duty
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:		52.450
99.44.22C	Containing more than 1.15% vol., but not more than 2.5% vol.	per l	53.170¢
99.44.23A	Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$35.451
99.44.24K	Containing more than 6% vol., but not more than 9% vol.	per l	\$2.8361
99.44.25H	Containing more than 9% vol., but not more than 14% vol.	per l	\$3.5451
99.44.26F	Containing more than 14% vol., but not more than 23% vol.	per l al	\$64.571
99.44.27D	Containing more than 23% vol.	per l al	\$64.571
99.44.30D	 – 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:		
99.44.42H	Containing more than 1.15% vol., but not more than 2.5% vol.	per l	53.170¢
99.44.43F	Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$35.451
99.44.44D	Containing more than 6% vol., but not more than 9% vol.	per l	\$2.8361
99.44.45B	Containing more than 9% vol., but not more than 14% vol.	per l	\$3.5451
99.44.46L	Containing more than 14% vol., but not more than 23% vol.	per l al	\$64.571
99.44.47J	Containing more than 23% vol.	per 1 al	\$64.571
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, 2208.60.19, 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: 		
	 – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer: 		
99.45.10F	– – – Brandy	per l al	\$64.571
99.45.15G	– – – Whisky (other than blended)	per l al	\$64.571
99.45.20C	New Zealand whisky blended with imported whisky	per l al	\$64.571
99.45.25D	New Zealand grain ethanol blended with imported whisky	per l al	\$64.571
99.45.30L	– – – Rum and tafia	per l al	\$64.571
99.45.35A	– – – Gin and Geneva	per l al	\$64.571
99.45.40H	Vodka	per l al	\$64.571
99.45.45J	Other	per l al	\$64.571
	– – Other:		
99.45.72F	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
99.45.76J	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
99.45.78E	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
99.45.80G	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
99.45.86F	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
99.45.90D	Containing more than 23 % vol.	per l al	\$64.571

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

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Excise item number	Goods	Unit	Rates of duty
99.50	 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: 		
	– – Bitters:		
99.50.10K	Containing not more than 23 % vol.	per l al	\$64.571
99.50.14B	Containing more than 23 % vol.	per l al	\$64.571
	Liqueurs and cordials:		
99.50.40A	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
99.50.50J	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
99.50.60F	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
99.50.65G	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
99.50.76B	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
99.50.85A	Containing more than 23 % vol.	per l al	\$64.571
99.55	– Other		
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
99.59	Tobacco, cured, not ready for smoking which, if imported, would be classified in Tariff heading 24.01		
99.59.10G	Cured leaf	per kg	Free
99.60	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:		
	- Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
99.60.09A	Cigars, cheroots, and cigarillos	per KTC	\$1,472.14
99.60.19J	 – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes 	per KTC	\$1,678.29
99.60.29F	 – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes 	per 1,000	\$1,177.75
99.60.39C	- Cigars, cheroots, cigarillos, and cigarettes containing tobacco substitutes		Free
99.65	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:		
	- Smoking tobacco, whether or not containing tobacco substitutes:		
99.65.11E	– – Water pipe tobacco	per kg	\$251.74
99.65.21B	– – Other	per KTC	\$1,678.29
	– Other:		
	"Homogenised" or "reconstituted" tobacco:		
99.65.29H	Pipe	per KTC	\$1,678.29
99.65.39E	Cigarette	per KTC	\$1,678.29
	– – Other:		
99.65.49B	Snuff	per KTC	\$1,472.14
99.65.59K	Other	per KTC	\$1,472.14
99.67	Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion which, if imported, would be classified within Tariff item 2404.11.01 or 2404.11.05:		
	 Products intended for inhalation without combustion, containing tobacco or reconstituted tobacco: 		
99.67.10K	Containing reconstituted tobacco	per KTC	\$1,678.29
99.67.20G	– – Other	per KTC	\$1,472.14

Excise item number	Goods	Unit	Rates of duty
9.75	Fuels:		
	 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	70.024¢ <i>plus</i> 8¢ per g of Pb
99.75.13G	– – Blended with biodiesel	per 1 ms	70.024¢ <i>plus</i> 8¢ per g of Pb
99.75.23D	– – Other	per l	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 8¢ per g of Pb
99.75.33A	– – Blended with biodiesel	per 1 ms	70.024¢ <i>plus</i> 8¢ per g of Pb
99.75.37D	– – Other	per l	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 8¢ per g of Pb
99.75.61G	Marine diesel blended with biodiesel	per l	Free
9.75.62E	Marine diesel blended with ethyl alcohol	per l	Free
99.75.63C	Marine diesel blended with other substances	per l	Free
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	70.024¢ <i>plus</i> 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

Excise item number	Goods	Unit	Rates of duty
	Fuels —continued		
	 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	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 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

PART B

Imported Goods

Tariff item number	Goods	Unit	Rates of duty
21.05	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:		
2105.00.21	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
2105.00.29	- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
2105.00.31	- Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
2105.00.39	- Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
2105.00.42	- Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
2105.00.49	- Containing more than 23 % vol.	per l al	\$64.571
21.06	Food preparations not elsewhere specified or included:		
	 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	53.170¢
2106.90.93	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
2106.90.94	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
2106.90.95	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
2106.90.98	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
2106.90.97	Containing more than 23 % vol.	per l al	\$64.571
22.03	Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F or 99.10.50G:		
2203.00.12	- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
2203.00.22, 2203.00.31, or 2203.00.39	- Containing more than 2.5 % vol.	per l al	\$35.451
22.04	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:		
2204.21.13, 2204.22.19, or 2204.29.20	 Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit 	per l al	\$64.571
2204.10.01, 2204.10.18, 2204.21.18, 2204.22.90, or 2204.29.90	– Other	per l	\$3.5451
22.05	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:		
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	\$64.571
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per l	\$3.5451

2205.90.19,

Excise and Excise-equivalent Duties Table—continued

Tariff item number	Goods	Unit	Rates of duty
22.06	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:		
	- Fruit and vegetable wine:		
2206.00.08	– – Containing not more than 14 % vol.	per l	\$3.5451
2206.00.17	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
2206.00.28	– – Other	per l al	\$64.571
	– Other:		
2206.00.37	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
2206.00.47	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
2206.00.57	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
2206.00.68	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
2206.00.78	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
2206.00.89	Containing more than 23 % vol.	per l al	\$64.571
22.07	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:		
	– 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	\$64.571
	– – 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	\$64.571
	- 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	\$64.571

Tariff item number	Goods	Unit	Rates of duty
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs, and other spirituous beverages:		
	 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 1	53.170¢
2208.90.68	Containing more than 2.5% vol., but not more than 6% vol.	per 1 al	\$35.451
2208.90.72	Containing more than 6% vol., but not more than 9% vol.	per 1	\$2.8361
2208.90.78	Containing more than 9% vol., but not more than 14% vol.	per 1	\$3.5451
2208.90.85	Containing more than 14% vol., but not more than 23% vol.	per 1 al	\$64.571
2208.90.97	Containing more than 23% vol.	per 1 al	\$64.571
	– – 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 1	53.170¢
2208.90.68	Containing more than 2.5% vol., but not more than 6% vol.	per 1 al	\$35.451
2208.90.72	Containing more than 6% vol., but not more than 9% vol.	per 1	\$2.8361
2208.90.78	Containing more than 9% vol., but not more than 14% vol.	per 1	\$3.5451
2208.90.85	Containing more than 14% vol., but not more than 23% vol.	per 1 al	\$64.571
2208.90.97	Containing more than 23% vol.	per 1 al	\$64.571
	 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	\$64.571
2208.30.04 or 2208.30.08	– – – Whisky	per l al	\$64.571
2208.40.04 or 2208.40.08	– – – Rum and tafia	per l al	\$64.571
2208.50.04 or 2208.50.08	Gin and Geneva	per l al	\$64.571
2208.60.19 or 2208.60.29	– – – Vodka	per l al	\$64.571
2208.20.19 or 2208.90.48	Other	per l al	\$64.571

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Tariff item number	Goods	Unit	Rates of duty
	Undenatured ethyl alcohol of an alcoholic strength by, etc. — <i>continued</i> — Spirits and spirituous beverages which, if manufactured in, etc.— <i>continued</i>		
	– – Other:		
2208.90.62	Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	53.170¢
2208.90.68	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
2208.90.72	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
2208.90.78	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
2208.90.85	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
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	\$64.571
	 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	53.170¢
2208.70.40	Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$35.451
2208.70.50	Containing more than 6 % vol., but not more than 9 % vol.	per l	\$2.8361
2208.70.60	Containing more than 9 % vol., but not more than 14 % vol.	per l	\$3.5451
2208.70.71	Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$64.571
2208.70.80	Containing more than 23 % vol.	per l al	\$64.571
	– – Bitters:		
2208.90.06	Containing not more than 23 % vol.	per l al	\$64.571
2208.90.08	Containing more than 23 % vol.	per l al	\$64.571
24.02	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:		
	- Cigars, cheroots, cigarillos, and cigarettes containing tobacco:		
2402.10.00	Cigars, cheroots, and cigarillos	per KTC	\$1,472.14
	– – Cigarettes containing tobacco:		
2402.20.10	Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	\$1,678.29
2402.20.90	Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	\$1,177.75
24.03	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 99.65.11E, 99.65.21B, 99.65.29H, 99.65.39E, 99.65.49B, or 99.65.59K:		
	 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 kg	\$251.74
2403.19.90	– – Other	per KTC	\$1,678.29
	– Other:		
	"Homogenised" or "reconstituted" tobacco:		
2403.91.90	– – – Other	per KTC	\$1,678.29
	– – Other:		
2403.99.02	– – – Snuff	per KTC	\$1,472.14
2403.99.90	– – – Other	per KTC	\$1,472.14
24.04	Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion which, if manufactured in New Zealand, would be classified within Excise item number 99.67.10K or 99.67.20G:		
	 Products intended for inhalation without combustion, containing tobacco or reconstituted tobacco: 		
2404.11.01	Containing reconstituted tobacco	per KTC	\$1,678.29
2404.11.05	– – Other	per KTC	\$1,472.14

Tariff item	Goods	Unit	Rates of duty
number		Oint	Rates of duty
	Fuels:		
	 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	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.20.21 or 2710.20.25	– – Blended with biodiesel	per 1 ms	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.12.19 or 2710.12.29	– – Other	per l	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.20.21 or 2710.20.25	– – Blended with biodiesel	per 1 ms	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.12.19 or 2710.12.29	– – Other	per l	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.20.49	Automotive diesel blended with biodiesel	per 1	Free
2710.19.36	Automotive diesel blended with ethyl alcohol	per 1	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	70.024¢ <i>plus</i> 8¢ per g of Pb
2710.20.51	Marine diesel blended with biodiesel	per 1	Free
2710.19.44	Marine diesel blended with ethyl alcohol	per 1	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 and Excise-equivalent Duties Table—continued Part B—continued

			- 1
Tariff item number	Goods	Unit	Rates of duty
	Fuels — <i>continued</i> – 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	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 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	70.024¢ <i>plus</i> 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
33.02	Other preparations based on odoriferous substances, of a kind used in the manufacture of beverages:		
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

Part B-continued

Tariff item number	Goods	Unit	Rates of duty	
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This Excise and Excise-equivalent Duties Table is effective from the date shown in the heading and contains excise and excise-equivalent duties as set out in the 2018 Excise and Excise-equivalent Duties Document as amended, modified, revoked, or revoked and replaced by Acts and Orders in Council from time to time. The following list provides all Acts and Orders in Council that have amended the 2018 Excise and Excise-equivalent Duties Document and are included in this Table:

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2018

Excise and Excise-Equivalent Duties Table (Budget Measures - Motor Spirits) Amendment Act 2019

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2019

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2019

Excise and Excise-Equivalent Duties Table (Budget Measures - Motor Spirits) Amendment Act 2020

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2020

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2020

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2021

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2021

Excise and Excise-equivalent Duties Table (Harmonised System) Amendment Order 2021

Customs and Excise (Tobacco Products) Amendment Act 2022

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2022

Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022, as amended by the following:

- Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2022

- Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order (No 2) 2022

- Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order (No 3) 2022

- Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2023 Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2022

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Excise Duties/14