Excise and Excise-equivalent Duties Table (Harmonised System) Amendment Order 2016

Patsy Reddy, Governor-General

Order in Council

At Wellington this 21st day of November 2016

Present:

Her Excellency the Governor-General in Council

Pursuant to section 78 of the Customs and Excise Act 1996, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

Contents

Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Harmonised System) Amendment Order 2016.

2 Commencement

This order comes into force on 1 January 2017.

3 Amendments to headings and subheadings

The Excise and Excise-equivalent Duties Table is amended in the manner indicated in Schedule 1.

4 Excise and Excise-equivalent Duties Table amended

The Excise and Excise-equivalent Duties Table is amended by revoking so much as relates to Excise item number 99.75.47A, and Tariff item numbers, 2204.29.13, 2204.29.18, 3824.90.29, 3824.90.87, 3824.90.89, 3824.90.93, 3824.90.94, 3824.90.95 and substituting the corresponding Excise or Tariff item numbers, and rates of duty specified in Schedule 2 (but not substituting the heading relating to those numbers).

Schedule 1
Amendments to headings and subheadings

Part A

Numbered heading **99.20**, omit Goods description and substitute:
"**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:**".

Numbered heading **99.30**, omit Goods description and substitute:
"**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:**".

Subheading above Excise item 99.75.81A, omit and substitute:
"– 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:".

Part B

Numbered heading **22.06**, omit Goods description and substitute:

“**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:**”.

Schedule 2
Excise and Excise-equivalent Duties Table amended

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Part A
Goods manufactured in New Zealand

Excise item number	Goods	Unit	Rates of duty
99.75	**Fuels:**		
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¢

Part B

Imported goods

Tariff item number	Goods	Unit	Rates of duty
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:**		
2204.22.19, or 2204.29.20	– Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	per l al	$51.795
2204.22.90, or 2204.29.90	– Other	per l	$2.8438
	Fuels:		
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¢
	– 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	59.524¢ *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,	– – Blended with biodiesel	per l	Free
3824.99.32, or 3824.99.37	– – Blended with other substances	per l	Free

Michael Webster,
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 January 2017, amends the Excise and Excise-equivalent Duties Table to reflect the changes made to the Table as a consequence of the restructuring of the Tariff under the Harmonised Commodity Description and Coding System (HS).

The Table requires amendment to account for changes to the HS for:

a) the creation of a new subheading for fruit wine in containers holdings more than 2L but not more than 10L

b) the adding of saké to heading 22.06 which covers other fermented beverages

c) the subdividing of subheading 3824.90 to a new subheading to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention. The new subheading of 3824.99 affects the tariff item numbering for the excisable goods of methanol and methanol spirit.

The changes to the Table do not affect the rates of excise duties.

Issued under the authority of the Legislation Act 2012.
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This order is administered by the New Zealand Customs Service.

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