Excise and Excise-equivalent Duties Table

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	58.492¢
99.05.20A	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
99.05.30J	– Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
99.05.40F	– Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
99.05.51A	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
99.05.60L	– Containing more than 23 % vol.	per l al	$71.034
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	58.492¢
99.06.20H	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
99.06.30E	– Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
99.06.40B	– Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
99.06.51H	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
99.06.60G	– Containing more than 23 % vol.	per l al	$71.034
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	58.492¢
99.10.50G	– Containing more than 2.5 % vol.	per l al	$38.999
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	$71.034
99.20.20L	– Other	per l	$3.8999
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	$71.034
99.25.20B	– Other	per l	$3.8999

Excise and Excise-equivalent Duties Table—*continued*

Part A—*continued*

Excise item number	Goods	Unit	Rates of duty
99.30	**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:**		
	– Fruit and vegetable wine:		
99.30.01K	– – Containing not more than 14% vol.	per l	$3.8999
99.30.02H	– – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
99.30.03F	– – Other	per l al	$71.034
	– Other:		
99.30.21D	– – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	58.492¢
99.30.26E	– – Containing more than 2.5% vol., but not more than 6% vol.	per l al	$38.999
99.30.32K	– – Containing more than 6% vol., but not more than 9% vol.	per l	$3.1199
99.30.47H	– – Containing more than 9% vol., but not more than 14% vol.	per l	$3.8999
99.30.59A	– – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
99.30.62A	– – Containing more than 23% vol.	per l al	$71.034
99.35	**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:**		
	– 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	$71.034
	– – 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	$71.034
	– 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	$71.034
99.40	**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:**		
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
99.43	**– 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:**		
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

Excise and Excise-equivalent Duties Table—*continued*

Part A—*continued*

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:		
99.44.22C	– – – – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	58.492¢
99.44.23A	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	$38.999
99.44.24K	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	$3.1199
99.44.25H	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	$3.8999
99.44.26F	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
99.44.27D	– – – – Containing more than 23% vol.	per l al	$71.034
	– – 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	58.492¢
99.44.43F	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	$38.999
99.44.44D	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	$3.1199
99.44.45B	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	$3.8999
99.44.46L	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
99.44.47J	– – – – Containing more than 23% vol.	per 1 al	$71.034
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	$71.034
99.45.15G	– – – Whisky (other than blended)	per l al	$71.034
99.45.20C	– – – New Zealand whisky blended with imported whisky	per l al	$71.034
99.45.25D	– – – New Zealand grain ethanol blended with imported whisky	per l al	$71.034
99.45.30L	– – – Rum and tafia	per l al	$71.034
99.45.35A	– – – Gin and Geneva	per l al	$71.034
99.45.40H	– – – Vodka	per l al	$71.034
99.45.45J	– – – Other	per l al	$71.034
	– – Other:		
99.45.72F	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	58.492¢
99.45.76J	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
99.45.78E	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
99.45.80G	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
99.45.86F	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
99.45.90D	– – – Containing more than 23 % vol.	per l al	$71.034

Excise and Excise-equivalent Duties Table—*continued*

Part A—*continued*

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	$71.034
99.50.14B	– – – Containing more than 23 % vol.	per l al	$71.034
	– – Liqueurs and cordials:		
99.50.40A	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	58.492¢
99.50.50J	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
99.50.60F	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
99.50.65G	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
99.50.76B	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
99.50.85A	– – – Containing more than 23 % vol.	per l al	$71.034
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	$1,637.09
99.60.19J	– – Cigarettes exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	$1,866.34
99.60.29F	– – Cigarettes not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	$1,309.71
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	$279.95
99.65.21B	– – Other	per KTC	$1,866.34
	– Other:		
	– – "Homogenised" or "reconstituted" tobacco:		
99.65.29H	– – – Pipe	per KTC	$1,866.34
99.65.39E	– – – Cigarette	per KTC	$1,866.34
	– – Other:		
99.65.49B	– – – Snuff	per KTC	$1,637.09
99.65.59K	– – – Other	per KTC	$1,637.09
99.67	**Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion which, if imported, would be classified within Tariff item 2404.11.02, 2404.11.06, 2404.11.11 or 2404.11.15:**		
	– Products for use with tobacco heating systems:		
99.67.02J	– – Containing reconstituted tobacco	per KTC	$933.16
99.67.05C	– – Other	per KTC	$818.53
	– Other:		
99.67.12F	– – Containing reconstituted tobacco	per KTC	$1,866.34
99.67.22C	– – Other	per KTC	$1,637.09

Excise and Excise-equivalent Duties Table—*continued*

Part A—*continued*

Excise item number	Goods	Unit	Rates of duty
99.75	**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¢ *plus* 8¢ per g of Pb
99.75.13G	– – Blended with biodiesel	per 1 ms	70.024¢ *plus* 8¢ per g of Pb
99.75.23D	– – Other	per l	70.024¢ *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	70.024¢ *plus* 8¢ per g of Pb
99.75.33A	– – Blended with biodiesel	per 1 ms	70.024¢ *plus* 8¢ per g of Pb
99.75.37D	– – Other	per l	70.024¢ *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	70.024¢ *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	70.024¢ *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
99.75.66H	– Residual fuel oil which, if imported, would be classified within Tariff item 2710.19.54 or 2710.20.59	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¢ *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

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

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¢ *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	70.024¢ *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
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	58.492¢
2105.00.29	– Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
2105.00.31	– Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
2105.00.39	– Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
2105.00.42	– Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
2105.00.49	– Containing more than 23 % vol.	per l al	$71.034
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	58.492¢
2106.90.93	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
2106.90.94	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
2106.90.95	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
2106.90.98	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
2106.90.97	– – Containing more than 23 % vol.	per l al	$71.034
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	58.492¢
2203.00.22, 2203.00.31, or 2203.00.39	– Containing more than 2.5 % vol.	per l al	$38.999
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	$71.034
2204.10.01, 2204.10.18, 2204.21.18, 2204.22.90, or 2204.29.90	– Other	per l	$3.8999
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	$71.034
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	– Other	per l	$3.8999

Excise and Excise-equivalent Duties Table—*continued*

Part B—*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	$3.8999
2206.00.17	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
2206.00.28	– – Other	per l al	$71.034
	– Other:		
2206.00.37	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	58.492¢
2206.00.47	– – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
2206.00.57	– – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
2206.00.68	– – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
2206.00.78	– – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
2206.00.89	– – Containing more than 23 % vol.	per l al	$71.034
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	$71.034
	– – 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	$71.034
	– 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	$71.034

Excise and Excise-equivalent Duties Table—*continued*

Part B—*continued*

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 l	58.492¢
2208.90.68	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	$38.999
2208.90.72	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	$3.1199
2208.90.78	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	$3.8999
2208.90.85	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
2208.90.97	– – – – Containing more than 23% vol.	per l al	$71.034
	– – Other kinds:		
	– – – 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:		
2208.90.62	– – – – Containing more than 1.15% vol., but not more than 2.5% vol.	per l	58.492¢
2208.90.68	– – – – Containing more than 2.5% vol., but not more than 6% vol.	per l al	$38.999
2208.90.72	– – – – Containing more than 6% vol., but not more than 9% vol.	per l	$3.1199
2208.90.78	– – – – Containing more than 9% vol., but not more than 14% vol.	per l	$3.8999
2208.90.85	– – – – Containing more than 14% vol., but not more than 23% vol.	per l al	$71.034
2208.90.97	– – – – Containing more than 23% vol.	per l al	$71.034
	– 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	$71.034
2208.30.04 or 2208.30.08	– – – Whisky	per l al	$71.034
2208.40.04 or 2208.40.08	– – – Rum and tafia	per l al	$71.034
2208.50.04 or 2208.50.08	– – – Gin and Geneva	per l al	$71.034
2208.60.19 or 2208.60.29	– – – Vodka	per l al	$71.034
2208.20.19 or 2208.90.48	– – – Other	per l al	$71.034

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

Tariff item number	Goods	Unit	Rates of duty
	Undenatured ethyl alcohol of an alcoholic strength by, etc.—*continued*		
	– 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	58.492¢
2208.90.68	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
2208.90.72	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
2208.90.78	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
2208.90.85	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
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	$71.034
	– 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	58.492¢
2208.70.40	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	$38.999
2208.70.50	– – – Containing more than 6 % vol., but not more than 9 % vol.	per l	$3.1199
2208.70.60	– – – Containing more than 9 % vol., but not more than 14 % vol.	per l	$3.8999
2208.70.71	– – – Containing more than 14 % vol., but not more than 23 % vol.	per l al	$71.034
2208.70.80	– – – Containing more than 23 % vol.	per l al	$71.034
	– – Bitters:		
2208.90.06	– – – Containing not more than 23 % vol.	per l al	$71.034
2208.90.08	– – – Containing more than 23 % vol.	per l al	$71.034
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	$1,637.09
	– – Cigarettes containing tobacco:		
2402.20.10	– – – Exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per KTC	$1,866.34
2402.20.90	– – – Not exceeding in weight 0.8 kg actual tobacco content per 1,000 cigarettes	per 1,000	$1,309.71
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	$279.95
2403.19.90	– – Other	per KTC	$1,866.34
	– Other:		
	– – "Homogenised" or "reconstituted" tobacco:		
2403.91.90	– – – Other	per KTC	$1,866.34
	– – Other:		
2403.99.02	– – – Snuff	per KTC	$1,637.09
2403.99.90	– – – Other	per KTC	$1,637.09
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 99.67.02J, 99.67.05C, 99.67.12F or 99.67.22C:**		
	– Products for use with tobacco heating systems:		
2404.11.02	– – Containing reconstituted tobacco	per KTC	$933.16
2404.11.06	– – Other	per KTC	$818.53
	– Other:		
2404.11.11	– – Containing reconstituted tobacco	per KTC	$1,866.34
2404.11.15	– – Other	per KTC	$1,637.09

Excise and Excise-equivalent Duties Table—*continued*

Part B—*continued*

Tariff item number	Goods	Unit	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¢ *plus* 8¢ per g of Pb
2710.20.21 or 2710.20.25	– – Blended with biodiesel	per 1 ms	70.024¢ *plus* 8¢ per g of Pb
2710.12.19 or 2710.12.29	– – Other	per l	70.024¢ *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	70.024¢ *plus* 8¢ per g of Pb
2710.20.21 or 2710.20.25	– – Blended with biodiesel	per 1 ms	70.024¢ *plus* 8¢ per g of Pb
2710.12.19 or 2710.12.29	– – Other	per l	70.024¢ *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	70.024¢ *plus* 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¢ *plus* 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
2710.19.54 or 2710.20.59	– Residual fuel oil which, if manufactured in New Zealand, would be classified within Excise item number 99.75.66H	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*

Tariff item number	Goods	Unit	Rates of duty
	Fuels—*continued*		
	– 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¢ *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	70.024¢ *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	70.024¢ *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
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
3302.10.89	– – – Containing more than 23 % vol.		Free

Excise and Excise-equivalent Duties Table—*continued*

Part B—*continued*

Tariff item number	Goods	Unit	Rates of duty

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 (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

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

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2023

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2024

Excise and Excise-equivalent Duties Table (Reduction for Specified Tobacco Products) Amendment Order 2024

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Reduction) Amendment Order 2024

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2025

Excise and Excise-equivalent Duties Table (Tobacco Products Indexation) Amendment Order 2025

Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2026

* * *