



Customs Tariff Amendment (No 3) Order 2016

His Excellency, Tom Marsters

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 1st day of November 2016

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1), 18(1)(c) and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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Schedule 1 The Tariff

Order

- 1 Title**
This order is the Customs Tariff Amendment (No 3) Order 2016.
- 2 Commencement**
This order is deemed to have come into force on 1 July 2016.
- 3 Principal Act amended**
This order amends the first Schedule of the Customs Tariff Act 2012 (**the Tariff**).
- 4 Part 1 of the Tariff amended (Chapter 99)**
The Tariff is amended by inserting the chapter in the attached Schedule 1.

Price \$1.50

Schedule 1

Chapter 99

Beverages, spirits and vinegar

| Excise Number | Statistical Unit | Goods Description | Excise Rates |
|---------------|------------------|--|---------------------------|
| 99.03 | | Beer made from malt which if imported, would be classified within tariff item 2203.00.02, 2203.00.03, 2203.00.12, 2203.00.13, 2203.00.22, 2203.00.23, 2203.00.31, 2203.00.32, 2203.00.39, or 2203.00.40. | |
| 9903.00 | | | |
| 9903.00.02 | l al | -- Cans | \$7.25 <i>per l al</i> |
| 9903.00.03 | l al | -- Other | \$7.25 <i>per l al</i> |
| | | -- Containing more than 1.15 % vol., but not more than 2.5 % vol. | |
| 9903.00.12 | l al | -- Cans | \$7.25 <i>per l al</i> |
| 9903.00.13 | l al | -- Other | \$7.25 <i>per l al</i> |
| | | -- Containing more than 2.5 % vol., but not more than 4.35 % vol. | |
| 9903.00.22 | l al | -- Cans | \$7.25 <i>per l al</i> |
| 9903.00.23 | l al | -- Other | \$7.25 <i>per l al</i> |
| | | -- Containing more than 4.35 % vol., but not more than 5 % | |
| 9903.00.31 | l al | -- Cans | \$7.25 <i>per l al</i> |
| 9903.00.32 | l al | -- Other | \$7.25 <i>per l al</i> |
| | | -- Containing more than 5 % vol. | |
| 9903.00.39 | l al | -- Cans | \$7.25 <i>per l al</i> |
| 9903.00.40 | l al | -- Other | \$7.25 <i>per l al</i> |
| 99.06 | | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included which if imported, would be classified within tariff item 2206.00.08, 2206.00.09, 2206.00.10, 2206.00.15, 2206.00.16, 2206.00.17, 2206.00.18, 2206.00.19, 2206.00.20, 2206.00.21, 2206.00.28, 2206.00.31, 2206.00.32, 2206.00.37, 2206.00.38, 2206.00.47, 2206.00.48, 2206.00.57, 2206.00.58, 2206.00.68, 2206.00.69, 2206.00.78, 2206.00.79, 2206.00.81 or 2206.00.89. | |
| 9906.00 | | -- Fruit wine and vegetable wine: | |
| | | -- Containing not more than 14% vol.: | |
| | | ---- Kiwifruit wine: | |
| 9906.00.08 | l al | ---- Sparkling | \$7.25 <i>per l al</i> |
| 9906.00.09 | l al | ---- Other | \$7.25 <i>per l al</i> |
| 9906.00.10 | l al | ---- Other | \$7.25 <i>per l al</i> |

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| Excise Number | Statistical Unit | Goods Description | Exise Rates |
|--|------------------|-------------------|---------------------|
| Other fermented beverages, etc. -continued | | | |
| – Fruit wine and vegetable wine, etc. -continued | | | |
| -- Containing more than 14 % vol., but not more than 23 % | | | |
| --- Kiwifruit wine: | | | |
| 9906.00.16 | l al | ---- Sparkling | \$7.25 per l al |
| 9906.00.17 | l al | ---- Other | \$7.25 per l al |
| 9906.00.18 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 23% vol. | | | |
| --- Kiwifruit wine: | | | |
| 9906.00.19 | l al | ---- Sparkling | \$10.66 per l al |
| 9906.00.20 | l al | ---- Other | \$10.66 per l al |
| 9906.00.21 | l al | --- Other | \$10.66 per l al |
| -- Other: | | | |
| -- Containing not more than 1.15 % vol. | | | |
| 9906.00.31 | l al | --- Sparkling | \$7.25 per l al |
| 9906.00.32 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 1.15 % vol., but not more than 2.5 % vol.: | | | |
| 9906.00.37 | l al | --- Sparkling | \$7.25 per l al |
| 9906.00.38 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 2.5 % vol., but not more than 6 % | | | |
| 9906.00.47 | l al | --- Sparkling | \$7.25 per l al |
| 9906.00.48 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 6 % vol., but not more than 9% vol.: | | | |
| 9906.00.57 | l al | --- Sparkling | \$7.25 per l al |
| 9906.00.58 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 9 % vol., but not more than 14 % vol.: | | | |
| 9906.00.68 | l al | --- Sparkling | \$7.25 per l al |
| 9906.00.69 | l al | --- Other | \$7.25 per l al |
| -- Containing more than 14 % vol., but not more than 23 % vol.: | | | |
| 9906.00.78 | l al | --- Sparkling | \$7.25 per l al |

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| Excise Number | Statistical Unit | Goods Description | Exise Rates |
|------------------|---------------------|-------------------|---------------------------|
| 9906.00.79 | 1 al | --- Other | \$7.25 <i>per l al</i> |
| 9906.00.89 | 1 al | -- Other: | \$10.66 <i>per lal</i> |

Edwin Pittman

Acting Clerk of the Executive Council

This order is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.

This order was made on the _____ day of _____ 2016.