

**Reprint
as at 1 October 2018**

**Customs and Excise (Alcoholic Beverages) Amendment
Act 2003**

Public Act 2003 No 22
Date of assent 7 May 2003

Customs and Excise (Alcoholic Beverages) Amendment Act 2003: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

This Act is administered by the New Zealand Customs Service.

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The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Customs and Excise (Alcoholic Beverages) Amendment Act 2003.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

Part 1
Preliminary provisions

2 Commencement

- (1) Sections 5 and 6 and Schedule 2 come into force on 1 June 2003.
- (2) The rest of the Act comes into force on the day on which it receives the Royal assent.

3 Purpose

The purpose of this Act is—

- (a) to align the duty payable on beverages containing more than 14% but not more than 23% alcohol by volume with that payable on beverages exceeding 23% alcohol by volume; and
- (b) to increase the rates of excise duty and excise-equivalent duty payable on alcoholic beverages in line with the preceding 12 months’ movement in the Consumers Price Index All Groups excluding credit services.

Part 2
Amendments to principal Act

4 Schedule 3 amended

Schedule 3 of the principal Act is amended by revoking so much as relates to Excise item numbers 99.05.50C, 99.06.50K, 99.20.10C, 99.25.10E, 99.30.58C, 99.45.85H, 99.50.11H, and 99.50.75D, and Tariff items 2105.00.41, 2106.90.96, 2204.21.12, 2204.29.12, 2205.10.11, 2205.10.32, 2205.90.11, 2205.90.32, 2206.00.18, 2206.00.79, 2208.90.89, 2208.70.70, and 2208.90.05,

and substituting the Excise item numbers and Tariff items and rates of duty specified in Schedule 1.

5 Schedule 3 further amended

Schedule 3 of the principal Act is amended by revoking so much as relates to Excise item numbers 99.05.10D, 99.05.20A, 99.05.30J, 99.05.40F, 99.05.60L, 99.06.10L, 99.06.20H, 99.06.30E, 99.06.40B, 99.06.60G, 99.10.25F, 99.10.50G, 99.20.20L, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, 99.30.47H, 99.30.62A, 99.35.20H, 99.35.40B, 99.35.50K, 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, 99.45.90D, 99.50.14B, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, and 99.50.85A, and Tariff items 2105.00.21, 2105.00.29, 2105.00.31, 2105.00.39, 2105.00.49, 2106.90.92, 2106.90.93, 2106.90.94, 2106.90.95, 2106.90.97, 2203.00.12, 2203.00.22, 2203.00.31, 2203.00.39, 2204.10.01, 2204.10.18, 2204.21.18, 2204.29.18, 2205.10.19, 2205.10.38, 2205.90.19, 2205.90.38, 2206.00.08, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, 2206.00.89, 2207.10.19, 2207.10.29, 2207.20.39, 2208.20.04, 2208.20.08, 2208.30.04, 2208.30.08, 2208.40.04, 2208.40.08, 2208.50.04, 2208.50.08, 2208.60.19, 2208.60.29, 2208.20.19, 2208.90.48, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, 2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, 2208.90.99, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.80, and 2208.90.08, and substituting the Excise item numbers and Tariff items and rates of duty specified in Schedule 2.

6 Revocation

The Excise and Excise-Equivalent Duties (Alcoholic Beverages Indexation) Amendment Order 2002 (SR 2002/117) is revoked.

Amendments to Tariff Act 1988

7 Tariff items substituted

Part 1 of Schedule 1 of the Tariff Act 1988 is amended by omitting Tariff items 2105.00.41, 2106.90.96, 2106.90.97, 2204.21.12, 2204.29.12, 2205.10.11, 2205.10.32, 2205.90.11, 2205.90.32, 2206.00.18, 2206.00.79, 2208.90.89, 2208.70.70 and 2208.90.05, and substituting the items specified in Schedule 3.

Schedule 1
Amendments to Schedule 3 of principal Act

s 4

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 2105.00.42:		
99.05.51A	–Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$39.426
99.06	Food preparations not elsewhere specified or included containing alcohol, which if imported, would be classified within Tariff item 2106.90.98:		
99.06.51H	–Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$39.426
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 2204.21.13 or 2204.29.13:		
99.20.11A	–Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$39.426
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, 2205.10.33, 2205.90.12, or 2205.90.33:		
99.25.11C	–Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$39.426
99.30	Other fermented beverages (for example, cider, perry, mead) which, if imported, would be classified within Tariff item 2206.00.17 or 2206.00.78:		
99.30.59A	–Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.426
99.45	–Spirits and spirituous beverages which, if imported, would be classified within Tariff item 2208.90.88:		
	– –Other:		
99.45.86F	– – –Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.426
99.50	–Liqueurs, cordials, and bitters which, if imported, would be classified within Tariff item 2208.70.71 or 2208.90.06:		
	– –Bitters:		
99.50.10K	– – –Containing not more than 23% vol.	per l al	\$39.426
	– –Liqueurs and cordials:		

Excise item number	Goods	Unit	Rates of duty
99.50.76B	---Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.426

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 99.05.51A:		
2105.00.42	---Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$39.43
21.06	Food preparations not elsewhere specified or included:		
	---Containing alcohol, which if manufactured in New Zealand, would be classified within Excise item number 99.06.51H:		
2106.90.98	---Containing more than 14 % vol., but not more than 23 % vol.	per l al	\$39.43
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:		
2204.21.13 or 2204.29.13	---Containing more than 14% vol., fortified by the addition of spirits or any substance containing spirit	per l al	\$39.43
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:		
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	\$39.43
22.06	Other fermented beverages (for example, cider, perry, mead) which, if manufactured in New Zealand, would be classified within Excise item number 99.30.59A:		
	---Fruit and vegetable wine:		
2206.00.17	---Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.43
	---Other:		
2206.00.78	---Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.43

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:		
	–Spirits and spirituous beverages which, if manufactured in New Zealand, would be classified within Excise item number 99.45.86F:		
	– –Other :		
2208.90.88	– – –Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.43
	–Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.10K, 99.50.76B:		
	– –Liqueurs and cordials:		
2208.70.71	– – –Containing more than 14% vol., but not more than 23% vol.	per l al	\$39.43
	– –Bitters:		
2208.90.06	– – –Containing not more than 23% vol.	per l al	\$39.43

Schedule 2
Amendments to Schedule 3 of principal Act (excise and excise-equivalent duties)

s 5

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, or 2105.00.49:		
99.05.10D	–Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.465¢
99.05.20A	–Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.647
99.05.30J	–Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7317
99.05.40F	–Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1647
99.05.60L	–Containing more than 23 % vol.	per l al	\$39.426
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, or 2106.90.99:		
99.06.10L	–Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.465¢
99.06.20H	–Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.647

Excise item number	Goods	Unit	Rates of duty
99.06.30E	–Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7317
99.06.40B	–Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1647
99.06.60G	–Containing more than 23 % vol.	per l al	\$39.426
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	32.465¢
99.10.50G	–Containing more than 2.5% vol.	per l al	\$21.647
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, 2204.21.18, or 2204.29.18:		
99.20.20L	–Other	per l	\$2.1647
99.25	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which, if imported, would be classified within Tariff item 2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38:		
99.25.20B	–Other	per l	\$2.1647
99.30	Other fermented beverages (for example, cider, perry, mead) which, if imported, would be classified within Tariff item 2206.00.08, 2206.00.28, 2206.00.37, 2206.00.47, 2206.00.57, 2206.00.68, or 2206.00.89:		
99.30.21D	–Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
99.30.26E	–Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
99.30.32K	–Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
99.30.47H	–Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
99.30.62A	–Containing more than 23% vol.	per l al	\$39.426
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 2207.20.39:		
	–Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
	– –Rectified spirits of wine:		
99.35.20H	– – –Other	per l al	\$39.426
	– – –Other kinds:		
99.35.40B	– – –Other	per l al	\$39.426

Excise item number	Goods	Unit	Rates of duty
	–Ethyl alcohol and other spirits, denatured, of any strength:		
99.35.50K	--Other	per l al	\$39.426
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, 2208.90.56, 2208.90.60, 2208.90.67, 2208.90.79, or 2208.90.99:		
	--Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:		
99.45.10F	---Brandy	per l al	\$39.426
99.45.15G	---Whisky (other than blended)	per l al	\$39.426
99.45.20C	---New Zealand whisky blended with imported whisky	per l al	\$39.426
99.45.25D	---New Zealand grain ethanol blended with imported whisky	per l al	\$39.426
99.45.30L	---Rum and tafia	per l al	\$39.426
99.45.35A	---Gin and Geneva	per l al	\$39.426
99.45.40H	---Vodka	per l al	\$39.426
99.45.45J	---Other	per l al	\$39.426
	--Other:		
99.45.72F	---Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
99.45.76J	---Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
99.45.78E	---Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
99.45.80G	---Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
99.45.90D	---Containing more than 23% vol.	per l al	\$39.426
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, 2208.70.80, or 2208.90.08:		
	--Bitters:		
99.50.14B	---Containing more than 23% vol.	per l al	\$39.426
	--Liqueurs and cordials:		
99.50.40A	---Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
99.50.50J	---Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
99.50.60F	---Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
99.50.65G	---Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
99.50.85A	---Containing more than 23% vol.	per l al	\$39.426

B
Imported goods

Tariff item number	Goods	Unit	Rates of duty
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, or 99.05.60L:			
21.05			
2105.00.21	–Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.465¢
2105.00.29	–Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.647
2105.00.31	–Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7317
2105.00.39	–Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1647
2105.00.49	–Containing more than 23 % vol.	per l al	\$39.426
21.06	Food preparations not elsewhere specified or included:		
	–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, or 99.06.60G:		
2106.90.92	– –Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l	32.465¢
2106.90.93	– –Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$21.647
2106.90.94	– –Containing more than 6 % vol., but not more than 9 % vol.	per l	\$1.7317
2106.90.95	– –Containing more than 9 % vol., but not more than 14 % vol.	per l	\$2.1647
2106.90.99	– –Containing more than 23 % vol.	per l al	\$39.426
Beer made from malt which, if manufactured in New Zealand, would be classified within Excise item number 99.10.25F or 99.10.50G:			
22.03			
2203.00.12	–Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
2203.00.22, 2203.00.31, or			
2203.00.39	–Containing more than 2.5% vol.	per l al	\$21.647
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 99.20.20L:			
22.04			
2204.10.01, 2204.10.18, 2204.21.18, or			
2204.29.18	–Other	per l	\$2.1647

Tariff item number	Goods	Unit	Rates of duty
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 99.25.20B:		
2205.10.19, 2205.10.38, 2205.90.19, or 2205.90.38	–Other	per l	\$2.1647
22.06	Other fermented beverages (for example, cider, perry, mead) 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, or 99.30.62A:		
	–Fruit and vegetable wine:		
2206.00.08	– –Containing not more than 14% vol.	per l	\$2.1647
2206.00.28	– –Other	per l al	\$39.426
	–Other:		
2206.00.37	– –Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
2206.00.47	– –Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
2206.00.57	– –Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
2206.00.68	– –Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
2206.00.89	– –Containing more than 23% vol.	per l al	\$39.426
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 99.75.22F:		
	–Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:		
	– –Rectified spirits of wine:		
2207.10.19	– – –Other:		
	– – – –Other	per l al	\$39.426
	– – –Other kinds:		
2207.10.29	– – –Other:		
	– – – –Other	per l al	\$39.426
	–Ethyl alcohol and other spirits, denatured, of any strength:		
	– –Other kinds:		
2207.20.39	– – –Other:	per l al	\$39.426

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:		
	–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, 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	\$39.426
2208.30.04 or 2208.30.08	– – –Whisky	per l al	\$39.426
2208.40.04 or 2208.40.08	– – –Rum and tafia	per l al	\$39.426
2208.50.04 or 2208.50.08	– – –Gin and Geneva	per l al	\$39.426
2208.60.19 or 2208.60.29	– – –Vodka	per l al	\$39.426
2208.20.19 or 2208.90.48	– – –Other	per l al	\$39.426
	– –Other:		
2208.90.56	– – –Containing more than 1.15% vol., but not more than 2.5% vol.	per l	32.465¢
2208.90.60	– – –Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
2208.90.67	– – –Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
2208.90.79	– – –Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
2208.20.29, 2208.30.19, 2208.40.19, 2208.50.19, 2208.60.99, or 2208.90.99	– – –Containing more than 23% vol.	per l al	\$39.426

Tariff item number	Goods	Unit	Rates of duty
	–Liqueurs, cordials and bitters which, if manufactured in New Zealand, would be classified within Excise item number 99.50.14B, 99.50.35E, 99.50.40A, 99.50.50J, 99.50.60F, 99.50.65G, 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	32.465¢
2208.70.40	– – –Containing more than 2.5% vol., but not more than 6% vol.	per l al	\$21.647
2208.70.50	– – –Containing more than 6% vol., but not more than 9% vol.	per l	\$1.7317
2208.70.60	– – –Containing more than 9% vol., but not more than 14% vol.	per l	\$2.1647
2208.70.80	– – –Containing more than 23% vol.	per l al	\$39.426
	–Bitters:		
2208.90.08	– – –Containing more than 23% vol.	per l al	\$39.426

Schedule 3
Amendments Schedule 1 of Tariff Act 1988

s 7

1
The Standard Tariff

Statistical Key

Rates of Duty

Number

Code

Unit

Goods

Normal
Tariff¹Preferential
Tariff

Chapter 21

Miscellaneous edible preparations

21.05

2105.00

2105.00.42

00D

l al

**Ice cream and other edible ice,
whether or not containing cocoa:**

–Containing alcohol:

– –Containing more than 14 % vol., but
not more than 23% vol.

per l al 7

CA Free LDC
5.5**21.06**

2106.90

**Food preparations not elsewhere
specified or included:**

–Other:

¹ Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

			—Edible ice mixtures containing alcohol:				
2106.90.98	00L	l al	— — —Containing more than 14 % vol., but not more than 23% vol.	<i>per l al</i>	7		CA Free LDC 5.5
2106.90.99	00G	l al	— — —Other	<i>per l al</i>	7		CA Free LDC 5.5

Chapter 22

Beverages, spirits and vinegar

Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:

22.04

			—Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21			— — —In containers holding 2 litres or less:				
			— — — —Other:				
2204.21.13			— — — — —Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i>	7		CA Free LDC 5.5
			. . . . .Sherry:				
	01B	<i>l al</i>	. . . . .In containers of a capacity of not more than 750 ml				
	09H	<i>l al</i>	. . . . .In other containers				
			. . . . .Port:				
	11K	<i>l al</i>	. . . . .In containers of a capacity of not more than 750 ml				
	19E	<i>l al</i>	. . . . .In other containers				
			. . . . .Other kinds:				
	21G	<i>l al</i>	. . . . .In containers of a capacity of not more than 750 ml				
	29B	<i>l al</i>	. . . . .In other containers				
2204.29			— — —Other:				
			— — — —Other:				
2204.29.13			— — — — —Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit	<i>per l al</i>	7		CA Free LDC 5.5
	01J	<i>l al</i>	. . . . .Sherry				
	11F	<i>l al</i>	. . . . .Port				
	19A	<i>l al</i>	. . . . .Other kinds				

			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
22.05			–In containers holding 2 litres or less:			
2205.10			– –Vermouth			
			– – –Other:			
			– – – –Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.12	00H	<i>l al</i>	<i>per l al</i>	Free	Free	
			– –Other:			
			– – –Other:			
			– – – –Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.33	00E	<i>l al</i>	<i>per l al</i>	7	CA Free	
2205.90			–Other:			
			– –Vermouth:			
			– – –Other:			
			– – – –Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.12	00G	<i>l al</i>	<i>per l al</i>	Free	Free	
			– –Other:			
			– – –Other:			
			– – – –Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.33	00D	<i>l al</i>	<i>per l al</i>	7	CA Free LDC 5.5	
22.06			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:			
2206.00			–Fruit wine and vegetable wine:			
			– –Containing more than 14 % vol., but not more than 23 % vol.:			
			– – –Other			
			<i>per l al</i>			
			Free			
			Free			
			. . . .Kiwifruit wine:			
	01B	<i>l al</i>	. . . . .Sparkling			
	09H	<i>l al</i>	. . . . .Other			
	19E	<i>l al</i>	. . . .Other			

			–Other:			
			––Containing more than 14 % vol., but not more than 23 % vol.:			
2206.00.78			– – –Other	<i>per l al</i>	Free	Free
	01A	1 al	. . . .Sparkling			
	09G	1 al	. . . .Other			
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:			
2208.70			–Liqueurs and cordials:			
			– – –Other:			
2208.70.71	00L	1 al	– – –Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	5	CA Free LDC 4
2208.90			–Other:			
			– – –Bitters:			
			– – – –Other:			
2208.90.06	00A	1 al	– – – –Containing not more than 23 % vol.:			
			– – – –Other	<i>per l al</i>	Free	Free
			– – – –Containing more than 14 % vol., but not more than 23 % vol.:			
2208.90.88	00H	1 al	– – – – –Other	<i>per l al</i>	Free	Free

Eprint notes**1 *General***

This is an eprint of the Customs and Excise (Alcoholic Beverages) Amendment Act 2003 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *About this eprint*

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

3 *Amendments incorporated in this eprint*

Customs and Excise Act 2018 (2018 No 4): section 442