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New Zealand will raise alcohol excise duties on July 1

The annual inflation-linked adjustment lifts tax rates across beer, wine and spirits, with most categories rising about 3.1%

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New Zealand will raise excise duty rates on alcoholic beverages on July 1, increasing taxes across beer, wine, spirits and other alcohol categories as part of its annual inflation-linked adjustment, according to a notice published Friday by New Zealand Customs.

The change applies to alcohol products removed from a licensed manufacturing area or imported after midnight on June 30. Customs said the yearly revision is based on movements in the Consumers Price Index All Groups, excluding the credit services subgroup, over the 12 months ended March 31.

For lower-strength beverages containing more than 1.15% alcohol by volume but not more than 2.5%, the excise rate will rise from 56.747 cents per liter of beverage to 58.492 cents. For products containing more than 2.5% ABV but not more than 6%, a category that covers much of the beer market, the rate will increase from NZ$37.836 per liter of alcohol to NZ$38.999 per liter of alcohol.

Other categories will also move higher. Beverages containing more than 6% ABV but not more than 9% will rise from NZ$3.0268 per liter of beverage to NZ$3.1199. Products containing more than 9% ABV but not more than 14% will increase from NZ$3.7836 per liter of beverage to NZ$3.8999. Alcoholic drinks containing more than 14% ABV but not more than 23%, as well as those above 23%, will both rise from NZ$68.915 per liter of alcohol to NZ$71.034 per liter of alcohol.

The increases are modest in percentage terms but broad in scope. The jump for beverages in the more than 2.5% to 6% ABV bracket is about 3.1%. The increase for the lowest-strength category is also about 3.1%. The same pattern holds across the other bands, reflecting the indexation formula rather than a policy shift aimed at one segment of the market.

For brewers, importers and distributors, the timing matters because liability turns on when goods leave a licensed manufacturing site or enter the country. That means inventory cleared before midnight on June 30 remains under the current rates, while stock removed or imported after that point will face the higher duties.

The update comes through the Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2026, the legislative instrument cited by Customs in its notice. The agency did not announce any separate structural changes to how alcohol is taxed, and it framed the move as the standard annual adjustment required under existing rules.

In practical terms, the new rates add another cost pressure for alcohol producers and sellers at a time when many beverage companies are already managing higher input costs, including packaging, freight and labor. In beer, where margins can be tight for smaller producers, even routine tax increases can affect pricing decisions ahead of the second half of the year. Importers may also need to revise landed-cost calculations for shipments arriving after the deadline.

The effect on retail prices will depend on how much of the increase producers and retailers choose to absorb and how much they pass on to consumers. Because excise is charged at different bases depending on product type, either per liter of beverage or per liter of alcohol, the impact can vary across categories and formats.

Customs said another annual adjustment tied to alcoholic beverages is also due on July 1 under the Pae Ora, or Healthy Futures, Agency Levy. The agency said it would communicate those new levy rates once it receives them from the Ministry of Health.

The announcement gives industry participants several weeks to prepare systems, pricing and customs documentation before the new duties take effect at the start of July.