

Pae Ora (Healthy Futures) Alcohol Levy Order 2026

Order in Council

At Wellington this day of 2026

Present:
in Council

This order is made under clause 4 of Schedule 6 of the Pae Ora (Healthy Futures) Act 2022—

- (a) on the advice and with the consent of the Executive Council; and
- (b) following a determination by the Minister of Health made in accordance with clause 3 of Schedule 6 of that Act.

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Schedule

3

Rate and amount of levy for each class of alcohol

Order

1 Title

This order is the Pae Ora (Healthy Futures) Alcohol Levy Order 2026.

2 Commencement

This order comes into force on 1 July 2026.

3 Interpretation

In this order, **Act** means the Pae Ora (Healthy Futures) Act 2022.

4 Amounts of levy set out in Schedule

The amount of levy payable under clause 5 of Schedule 6 of the Act for each class of alcohol for the financial year beginning on 1 July 2026 is set out in the third column of the Schedule.

5 Rates determined for classes of alcohol described as having variable rate

The rates used to determine the levy for the classes of alcohol described in the table in Schedule 7 of the Act as having a variable rate (classes B, E, and F) are set out in the second column of the Schedule.

6 Revocation

The Pae Ora (Healthy Futures) Alcohol Levy Order 2025 (SL 2025/139) is revoked.

Schedule

Rate and amount of levy for each class of alcohol

Class of alcohol	Rate applied for purposes of clause 3 of Schedule 6 of Act	cls 4, 5	
		Amount of levy (dollars per litre of alcohol)	
A	1.50%	0.008625	
B	4.62%	0.026570	
C	8.00%	0.046003	
D	10.00%	0.057503	
E	16.69%	0.095947	
F	37.92%	0.218047	

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 July 2026,—

- fixes the amount of the levy payable for the financial year beginning on 1 July 2026 for each class of alcohol described in the Pae Ora (Healthy Futures) Act 2022 (the **Act**); and
- identifies the variable rate that the Act requires the Minister of Health to determine annually for each of the 3 classes of alcohol described in the table in Schedule 7 of the Act as having a variable rate (classes B, E, and F); and
- revokes the Pae Ora (Healthy Futures) Alcohol Levy Order 2025.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*:

This order is administered by the Ministry of Health.