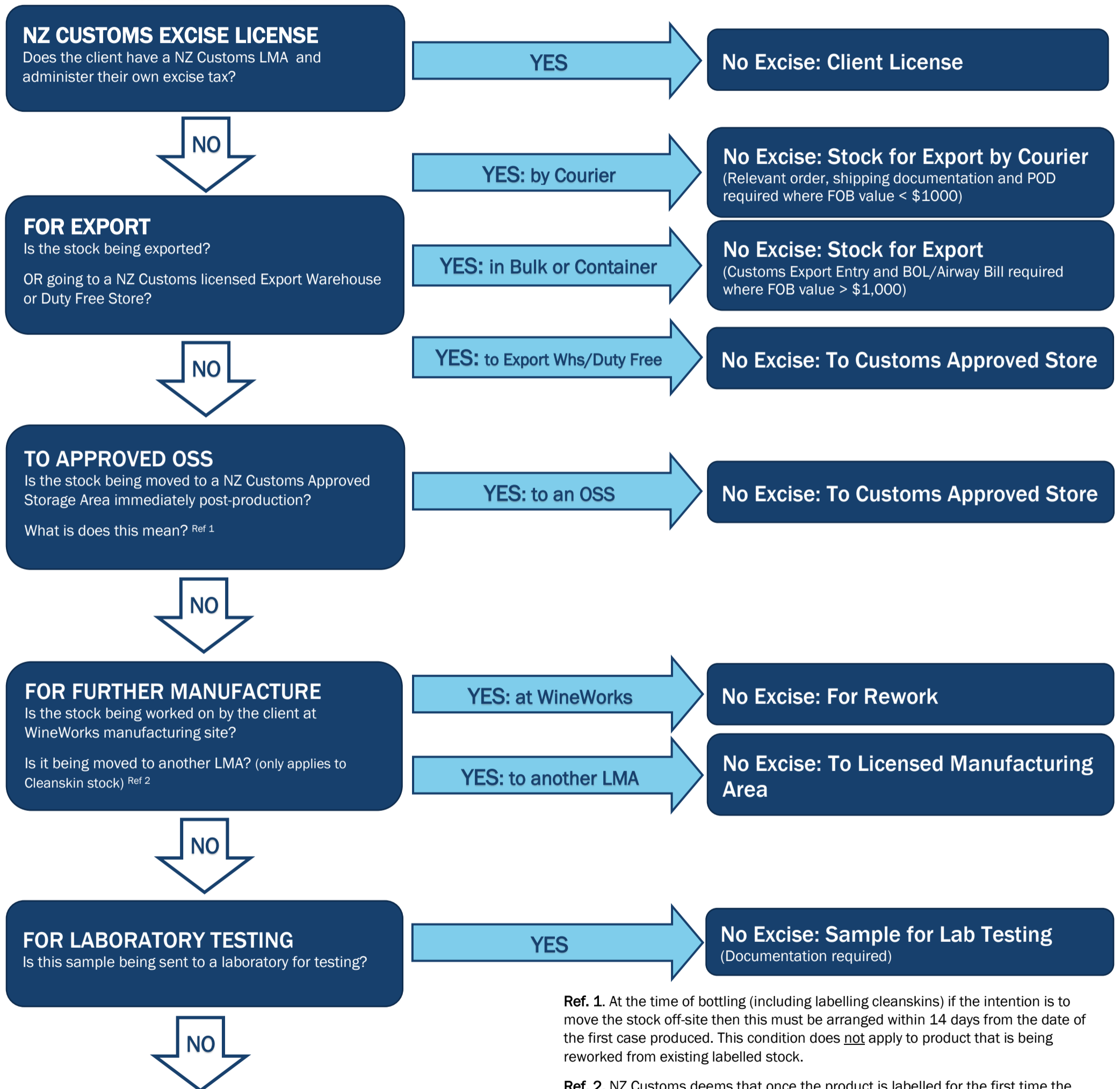


EXCISE TAX DECISION TREE



Each WineWorks site has a defined Licenced Manufacturing Area (LMA) (i.e. our bottling lines), plus Off-Site Storage Areas (OSS). We are not permitted to move client stock Excise Free between the WineWorks sites or any other NZ Customs Approved Storage area unless; for an export order or moving stock for storage immediately post-production.

This guide is to assist with the correct Excise application at all WineWorks sites.



Ref. 1. At the time of bottling (including labelling cleanskins) if the intention is to move the stock off-site then this must be arranged within 14 days from the date of the first case produced. This condition does not apply to product that is being reworked from existing labelled stock.

Ref. 2. NZ Customs deems that once the product is labelled for the first time the manufacturing process is complete and therefore only clean-skin stock can be moved excise free for further manufacture.

KEY:

- LMA = Licenced Manufacturing Area
- OSS = Off-Site Storage
- POD = Proof of Delivery
- BOL = Bill of Lading

Refer to CCA Excise List on NZ Customs website:

<https://www.customs.govt.nz/globalassets/documents/technical-lists-and-guides/cca-general-list.xlsx>

EXCISE PAYABLE

This includes but is not limited to:

- Any stock sold for domestic use
- Stock for marketing/promotional samples, tasting stock etc
- Stock which is being sold to another entity (eg change of ownership). Excise is payable by the seller.