



Excise and Excise-equivalent Duties Table (Budget Measures—Motor Spirits) Amendment Act 2019

Public Act 2019 No 22
Date of assent 5 June 2019
Commencement see section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Excise and Excise-equivalent Duties Table (Budget Measures—Motor Spirits) Amendment Act 2019.

2 Commencement

- (1) This Act, except Part 2, comes into force on 1 July 2019.
- (2) Part 2 of this Act comes into force on 1 July 2020.

Part 1

Amendments to take effect on 1 July 2019

3 Rate of excise duty and excise-equivalent duty on motor spirits amended

- (1) This section amends the Excise and Excise-equivalent Duties Table (the **Table**) made under clause 16(1) of Schedule 3 of the Customs and Excise Act 2018.
- (2) In the Table, Parts A and B, items relating to fuels, fourth column, replace “63.024¢ *plus* 8¢ per g of Pb” with “66.524¢ *plus* 8¢ per g of Pb” in each place.

4 Rates of refunds of excise duty and excise-equivalent duty amended

- (1) This section amends the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.
- (2) In regulation 6(a), replace “72.4776” with “76.5026”.

Part 2

Amendments to take effect on 1 July 2020

5 Rate of excise duty and excise-equivalent duty on motor spirits amended

- (1) This section amends the Excise and Excise-equivalent Duties Table (the **Table**) made under clause 16(1) of Schedule 3 of the Customs and Excise Act 2018.
- (2) In the Table, Parts A and B, items relating to fuels, fourth column, replace “66.524¢ *plus* 8¢ per g of Pb” with “70.024¢ *plus* 8¢ per g of Pb” in each place.

6 Rates of refunds of excise duty and excise-equivalent duty amended

- (1) This section amends the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.
- (2) In regulation 6(a), replace “76.5026” with “80.5276”.

Legislative history

30 May 2019

Introduction (Bill 151–1), first reading, second reading,
committee of the whole House, third reading

5 June 2019

Royal assent

This Act is administered by the Ministry of Transport.