



Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2017

Patsy Reddy, Governor-General

Order in Council

At Wellington this 21st day of August 2017

Present:
Her Excellency the Governor-General in Council

These regulations are made under sections 233, 245, and 246 of the Climate Change Response Act 2002—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister for Climate Change Issues made in accordance with sections 233, 246, and 247 of that Act.

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Regulations

1 Title

These regulations are the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2017.

2 Commencement

These regulations come into force on 1 January 2018.

3 Principal regulations

These regulations amend the Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013 (the **principal regulations**).

4 Regulation 10 replaced (Price of carbon)

Replace regulation 10 with:

10 Price of carbon

The price of carbon for the 2018 levy year is \$17.67, as determined by applying the methodology in regulation 9.

5 Schedule 1 amended

In Schedule 1, seventh column, replace the amounts set out in the first column of Schedule 1 of these regulations with the amounts set out in the second column.

6 Schedule 2 replaced

Replace Schedule 2 with the Schedule 2 set out in Schedule 2 of these regulations.

Schedule 1 New seventh column of Schedule 1

r 5

| Current levy rate (excl GST) (\$) | New levy rate (excl GST) (\$) |
|-----------------------------------|-------------------------------|
| 5.63 | 12.63 |
| 5.63 | 12.63 |
| 5.63 | 12.63 |
| 7.51 | 16.85 |
| 37.56 | 84.23 |
| 5.63 | 12.63 |
| 7.51 | 16.85 |
| 7.51 | 16.85 |

Schedule 2
Schedule 2 replaced

Schedule 2
Goods levy schedule

In this schedule, in relation to the classes described under headings 1 to 7 and 18, **air-conditioning machines** includes air-conditioning machines in which humidity cannot be separately regulated.

| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| <i>Air-conditioning units (household and small commercial window- or wall-mounted heat pumps)</i> | | | | | | |
| 1 | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.10.10 01F Per item | R32 | 675 | 0.800 | 7.95 |
| | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.10.10 05J Per item | R410A | 2090 | 1.000 | 30.78 |
| | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8415.10.10 09A Per item | R32 | 675 | 1.200 | 11.93 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8415.10.10 13K | Per item | R410A | 2090 | 1.500 | 46.16 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.10.10 22J | Per item | R32 | 675 | 2.000 | 19.88 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.10.10 24E | Per item | R410A | 2090 | 2.500 | 76.94 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.10.10 27K | Per item | R32 | 675 | 2.800 | 27.83 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 10 kW | 8415.10.10 32F | Per item | R410A | 2090 | 3.500 | 107.71 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 10 kW | 8415.10.10 34B | Per kg of specified SGG contained in item | R32 | 675 | Actual amount | 9.94 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing HFC-134a | 8415.10.10 36J | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R410A | 8415.10.10 37G | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, other than single- or three-phase, and containing HFC-134a | 8415.10.10 42C | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, other than single- or three-phase, and containing R410A | 8415.10.10 44K | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| 2 <i>Air-conditioning units for installing in vehicles (not including those already installed in vehicles)</i> | | | | | | |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, of a kind used for persons and in motor vehicles, and containing HFC-134a | 8415.20.00 10C | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| 3 <i>Air-conditioning units (household and small commercial heat pumps)</i> | 8415.81.00 01L | Per item | R32 | 675 | 0.800 | 7.95 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.81.00 05C | Per item | R410A | 2090 | 1.000 | 30.78 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.81.00 09F | Per item | R32 | 675 | 1.200 | 11.93 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7kW | 8415.81.00 12F | Per item | R410A | 2090 | 1.500 | 46.16 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat | | | | | | |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| pumps), containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8415.81.00 23A | Per item | R32 | 675 | 2,000 | 19.88 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 7kW and less than or equal to 10kW | 8415.81.00 26F | Per item | R410A | 2090 | 2,500 | 76.94 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.81.00 28B | Per item | R32 | 675 | 2,800 | 27.83 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 10 kW | 8415.81.00 33J | Per item | R410A | 2090 | 3,500 | 107.71 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity greater than 10 kW | | | | | | |
| <i>4 Air-conditioning units (large commercial and industrial reversible heat pumps)</i> | | | | | | |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing R32 | 8415.81.00 36C | Per kg of specified SGG contained in item | R32 | 675 | Actual amount | 9.94 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing R32 | 8415.81.00 37A | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing HFC-134a | 8415.81.00 38K | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing R410A | 8415.81.00 44D | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--|----------------------------|---|------------|-------------------------|----------------------------------|
| reversal of the cooling/heat cycle (reversible heat pumps), containing HFC-134a, and other than single- or three-phase | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, and other than single- or three-phase | 8415.81.00 46L | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount |
| | <i>Air-conditioning units (household and small commercial heat pumps, not covered under headings 1 to 4)</i> | | | | | |
| 5 | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.82.10 01L | Per item | R32 | 675 | 0.800 |
| | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW | 8415.82.10 05C | Per item | R410A | 2090 | 1.000 |
| | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), | 8415.82.10 09F | Per item | R32 | 675 | 1.200 |
| | incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW | | | | | |
| | Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), | | | | | |

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|---|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8415.82.10 12F | Per item | R410A | 2090 | 1.500 | 46.16 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8415.82.10 23A | Per item | R32 | 675 | 2.000 | 19.88 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.82.10 26F | Per item | R410A | 2090 | 2.500 | 76.94 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8415.82.10 28B | Per item | R32 | 675 | 2.800 | 27.83 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), | | | | | | |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 10 kW | 8415.82.10 33J | Per item | R410A | 2090 | 3,500 | 107.71 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity greater than 10 kW | 8415.82.10 36C | Per kg of specified SGG contained in item | R32 | 675 | Actual amount | 9.94 |
| <i>Air-conditioning units (large commercial and industrial heat pumps not covered under headings 1 to 5)</i> | | | | | | |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), three-phase, and containing R32 | 8415.82.10 37A | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), three-phase, and containing HFC-134a | 8415.82.10 38K | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for | | | | | | |

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|--|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| reversal of the cooling/heat cycle), three-phase, and containing R410A | 8415.82.10 53C | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing HFC-134a, and other than single- or three-phase | 8415.82.10 54A | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, and other than single- or three-phase | 8415.90.00 11G | Per kg of specified SGG contained in item | R32 | 675 | Actual amount | 9.94 |
| <i>Air-conditioning unit parts (for all types of household, commercial, and industrial heat pumps)</i> | | | | | | |
| Parts (containing R32) for air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity | 8415.90.00 21D | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| <i>Combined refrigerator-freezers</i> | | | | | | |
| Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, less than 200 litres gross internal capacity | 8418.10.00 10D | Per item | HFC-134a | 1430 | 0.100 | 2.11 |
| Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, 200 litres and over but less than 300 litres gross internal capacity | 8418.10.00 13J | Per item | HFC-134a | 1430 | 0.110 | 2.32 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, 300 litres and over but less than 400 litres gross internal capacity | 8418.10.00 17A | Per item | HFC-134a | 1430 | 0.120 | 2.53 |
| Combined refrigerator-freezers, fitted with separate external doors, containing HFC-134a, compression type, 400 litres and over but less than 500 litres gross internal capacity | 8418.10.00 20A | Per item | HFC-134a | 1430 | 0.130 | 2.74 |
| Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, 500 litres and over gross internal capacity | 8418.10.00 23F | Per item | HFC-134a | 1430 | 0.150 | 3.16 |
| Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, non-compression type and non-absorption type | 8418.10.00 49K | Per item | HFC-134a | 1430 | 0.150 | 3.16 |
| <i>9 Refrigerators (household)</i> | | | | | | |
| Refrigerators for household use, compression type, containing HFC-134a, less than 200 litres gross internal capacity | 8418.21.00 10B | Per item | HFC-134a | 1430 | 0.070 | 1.47 |
| Refrigerators for household use, compression type, containing HFC-134a, 200 litres and over but less than 300 litres gross internal capacity | 8418.21.00 13G | Per item | HFC-134a | 1430 | 0.090 | 1.90 |
| Refrigerators for household use, compression type, containing HFC-134a, 300 litres and over but less than 400 litres gross internal capacity | 8418.21.00 15C | Per item | HFC-134a | 1430 | 0.100 | 2.11 |
| Refrigerators for household use, compression type, containing HFC-134a, 400 litres and over but less than 500 litres gross internal capacity | 8418.21.00 17K | Per item | HFC-134a | 1430 | 0.110 | 2.32 |
| Refrigerators for household use, compression type, containing HFC-134a, 500 litres and over gross internal capacity | 8418.21.00 19F | Per item | HFC-134a | 1430 | 0.130 | 2.74 |

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|---|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| 10 <i>Chest freezers</i> | | | | | | |
| Freezers of the chest type, less than 300 litres capacity, and containing HFC-134a | 8418.30.00 10A | Per item | HFC-134a | 1430 | 0.140 | 2.95 |
| Freezers of the chest type, over 300 litres but less than 800 litres capacity, and containing HFC-134a | 8418.30.00 19E | Per item | HFC-134a | 1430 | 0.180 | 3.79 |
| 11 <i>Upright freezers</i> | | | | | | |
| Freezers of the upright type, less than 200 litres capacity, and containing HFC-134a | 8418.40.00 10E | Per item | HFC-134a | 1430 | 0.080 | 1.68 |
| Freezers of the upright type, over 200 litres but less than 900 litres capacity, and containing HFC-134a | 8418.40.00 19J | Per item | HFC-134a | 1430 | 0.110 | 2.32 |
| 12 <i>Refrigerating units (such as commercial display cooling and freezing equipment)</i> | | | | | | |
| Display cooling units incorporating refrigerating equipment and containing HFC-134a | 8418.50.00 13C | Per item | HFC-134a | 1430 | 0.400 | 8.42 |
| Display freezing units incorporating freezing equipment and containing HFC-134a | 8418.50.00 51F | Per item | HFC-134a | 1430 | 0.400 | 8.42 |
| Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases) other than display cooling units, and containing HFC-134a | 8418.50.00 19B | Per item | HFC-134a | 1430 | 0.400 | 8.42 |
| Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases) other than display freezing units, and containing HFC-134a | 8418.50.00 59A | Per item | HFC-134a | 1430 | 0.400 | 8.42 |
| Display cooling units incorporating refrigerating equipment containing R404A | 8418.50.00 21D | Per item | R404A | 3922 | 0.600 | 34.65 |
| Display freezing units incorporating freezing equipment and containing R404A | 8418.50.00 61C | Per item | R404A | 3922 | 0.600 | 34.65 |
| Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, | 8418.50.00 29K | Per item | R404A | 3922 | 0.600 | 34.65 |

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|---|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------------------|
| showcases) other than display cooling units, and containing R404A | 8418.50.00 69J | Per item | R404A | 3922 | 0.600 | 34.65 |
| Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases) other than display freezing units, containing R404A | | | | | | |
| <i>13 Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)</i> | | | | | | |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity less than or equal to 4 kW | 8418.61.00 01H | Per item | R32 | 675 | 0.800 | 7.95 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW | 8418.61.00 02F | Per item | R410A | 2090 | 1.000 | 30.78 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity less than or equal to 4 kW | 8418.61.00 04B | Per item | R32 | 675 | 1.200 | 11.93 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8418.61.00 05L | Per item | R410A | 2090 | 1.500 | 46.16 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW | 8418.61.00 07G | Per item | R32 | 675 | 2.000 | 19.88 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) | 8418.61.00 08E | Per item | R410A | 2090 | 2.500 | 76.94 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW | 8418.61.00 16F | Per item | R32 | 675 | 2,800 | 27.83 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 10 kW | 8418.61.00 18B | Per item | R410A | 2090 | 3,500 | 107.71 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling capacity greater than 10 kW | 8418.61.00 24G | Per kg of specified SGG contained in item | R32 | 675 | Actual amount | 9.94 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) three-phase, and containing R32 | 8418.61.00 25E | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) three-phase, and containing HFC-134a | 8418.61.00 26C | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) three-phase, and containing R410A | 8418.61.00 36L | Per kg of specified SGG contained in item | R410A | 2090 | Actual amount | 30.78 |
| Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, and other than single- or three-phase | | | | | | |
| <i>14 Refrigerating units (water coolers, ice or ice-cream makers, refrigerated transport units, and other commercial cooling and freezing equipment not expressly covered in classes covered under headings 1 to 13)</i> | | | | | | |
| Water coolers containing HFC-134a | 8418.69.00 10C | Per item | HFC-134a | 1430 | 0.050 | 1.05 |
| Ice-cream-making and other edible ice-making machines containing HFC-134a | 8418.69.00 15D | Per item | HFC-134a | 1430 | 0.300 | 6.32 |
| Ice-cream-making and other edible ice-making machines containing R404A | 8418.69.00 17L | Per item | R404A | 3922 | 0.300 | 17.33 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| Refrigeration equipment containing HFC-134a (other than air-conditioning machines described in classes covered under headings 1 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods | 8418.69.00 23E | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Refrigeration equipment containing R404A (other than air-conditioning machines described in classes covered under headings 8 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods | 8418.69.00 25A | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains HFC-134a (other than air-conditioning machines described in classes covered under headings 1 to 13) | 8418.69.00 31F | Per item | HFC-134a | 1430 | 0.400 | 8.42 |
| Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R404A (other than air-conditioning machines described in classes covered under headings 1 to 13) | 8418.69.00 33B | Per item | R404A | 3922 | 0.600 | 34.65 |
| 15 <i>Parts for refrigerating or freezing units (charged with refrigerant for all types of household and commercial equipment) and some heat pumps</i> | | | | | | |
| Parts containing HFC-134a for refrigerating or freezing units | 8418.99.00 11B | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| Parts containing R404A for refrigerating or freezing units | 8418.99.00 31G | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Parts containing HFC-134a for refrigerating or freezing units that are evaporators and condensers | 8418.99.00 37F | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Parts containing R404A for refrigerating or freezing units that are evaporators and condensers | 8418.99.00 39B | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Parts containing HFC-134a for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) | 8418.99.00 45G | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Parts containing R404A for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) | 8418.99.00 47C | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| <i>16 Refrigerated beverage-vending machines</i> | | | | | | |
| Refrigerated beverage-vending machines containing HFC-134a | 8476.21.00 10K | Per item | HFC-134a | 1430 | 0.200 | 4.21 |
| Refrigerated beverage-vending machines containing R404A | 8476.21.00 15L | Per item | R404A | 3922 | 0.200 | 11.55 |
| Automatic goods-vending machines (other than refrigerated beverage-vending machines) containing HFC-134a | 8476.81.00 10A | Per item | HFC-134a | 1430 | 0.200 | 4.21 |
| Automatic goods-vending machines (other than refrigerated beverage-vending machines) containing R404A | 8476.81.00 15B | Per item | R404A | 3922 | 0.200 | 11.55 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--|--|---|------------|-------------------------|----------------------------------|
| 17 <i>Dehumidifiers</i> | Dehumidifiers containing HFC-134a | 8479.89.00 45E | Per item | HFC-134a | 1430 | 0.150 |
| 18 <i>Refrigerated containers, vehicles, trailers, tankers, and vessels</i> | Refrigerated containers for use with road, rail, plane, or shipping transport, and that contain HFC-134a | 8609.00.09 10A | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount |
| | Refrigerated containers for use with road, rail, plane, or shipping transport, and that contain R404A | 8609.00.09 15B | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount |
| | Air-conditioning machines containing HFC-134a that are in refrigerated trucks other than in the driving cabs | 8704.21.50 10J 8704.21.50 13C 8704.21.80 10E 8704.21.80 13K 8704.22.11 10H 8704.22.11 13B 8704.22.19 10J 8704.22.19 13C 8704.23.09 10H 8704.23.09 13B 8704.31.50 10B 8704.31.50 13G 8704.31.80 10J 8704.31.80 13C 8704.32.11 10A 8704.32.11 13F 8704.32.19 10B | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| | 8704.32.19 13G | | | | | |
| | 8704.90.12 10L | | | | | |
| | 8704.90.12 13E | | | | | |
| | 8704.90.21 10K | | | | | |
| | 8704.90.21 13D | | | | | |
| | 8704.90.29 10L | | | | | |
| Air-conditioning machines containing R404A that are in refrigerated trucks other than in the driving cabs | 8704.90.29 13E | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| | 8704.21.50 15K | | | | | |
| | 8704.21.50 17F | | | | | |
| | 8704.21.80 15F | | | | | |
| | 8704.21.80 17B | | | | | |
| | 8704.22.11 15J | | | | | |
| | 8704.22.11 17E | | | | | |
| | 8704.22.19 15K | | | | | |
| | 8704.22.19 17F | | | | | |
| | 8704.23.09 15J | | | | | |
| | 8704.23.09 17E | | | | | |
| | 8704.31.50 15C | | | | | |
| | 8704.31.50 17K | | | | | |
| | 8704.31.80 15K | | | | | |
| | 8704.31.80 17F | | | | | |
| | 8704.32.11 15B | | | | | |
| | 8704.32.11 17J | | | | | |
| | 8704.32.19 15C | | | | | |
| | 8704.32.19 17K | | | | | |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|---|--------------------|---|----------------------|------------|-------------------------|----------------------------------|
| | 8704.90.12 15A | | | | | |
| | 8704.90.12 17H | | | | | |
| | 8704.90.21 15L | | | | | |
| | 8704.90.21 17G | | | | | |
| | 8704.90.29 15A | | | | | |
| Air-conditioning machines containing HFC-134a that are in refrigerated vans other than in the driving cabs | 8704.21.50 23L | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| | 8704.21.50 25G | | | | | |
| | 8704.31.50 23D | | | | | |
| | 8704.31.50 25L | | | | | |
| | 8704.90.12 23B | | | | | |
| | 8704.90.12 25J | | | | | |
| Air-conditioning machines containing R404A that are in refrigerated vans other than in the driving cabs | 8704.21.50 27C | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| | 8704.21.50 29K | | | | | |
| | 8704.31.50 27G | | | | | |
| | 8704.31.50 29C | | | | | |
| | 8704.90.12 27E | | | | | |
| | 8704.90.12 29A | | | | | |
| Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, and containing HFC-134a | 8716.31.01 10E | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Refrigerated trailers for the transport of goods, and containing HFC-134a | 8716.39.01 10A | | | | | |
| | 8716.31.09 10F | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| | 8716.39.09 10B | | | | | |
| Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, and containing R404A | 8716.31.01 13K | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| | 8716.39.01 13F | | | | | |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|--|---|----------------------|------------|-------------------------|----------------------------------|
| Refrigerated trailers for the transport of goods, and containing R404A | 8716.31.09 13L 8716.39.09 13G | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight less than or equal to 2 000 kg | 8802.20.00 10G | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 2 000 kg and less than or equal to 15 000 kg | 8802.30.00 10L | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 15 000 kg | 8802.40.00 10D | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Refrigerated tankers (ship) containing HFC-134a | 8901.20.00 10E | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Refrigerated tankers (ship) containing R404A | 8901.20.00 13K | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Refrigerated ships (other than tankers) containing HFC-134a | 8901.30.01 10E 8901.30.09 10F | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| Refrigerated ships (other than tankers) containing R404A | 8901.30.01 15F 8901.30.09 15G | Per kg of specified SGG contained in item | R404A | 3922 | Actual amount | 57.75 |
| Trawlers and other fishing vessels containing HFC-134a | 8902.00.01 10B 8902.00.09 10C 8902.00.09 23E 8902.00.19 10I | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |

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| Class of leviable goods | Tariff item | Unit of measurement | Specified SGG | GWP | SGG content (kg) | Levy rate (excl GST) (\$) |
|--|---|--|-------------------------------------|------------------------------|--|----------------------------------|
| Trawlers and other fishing vessels containing R404A | 8902.00.01 13G 8902.00.09 15D 8902.00.09 25A 8902.00.19 13C | Per kg of specified SGG contained in item Per kg of specified SGG contained in item Per kg of specified SGG contained in item Per kg of specified SGG contained in item | R404A HFC-134a R404A R404A | 3922 1430 3922 3922 | Actual amount Actual amount Actual amount Actual amount | 57.75 21.06 57.75 57.75 |
| Factory ships and other ships used for processing or preserving fishery products and containing HFC-134a | 8902.00.09 31F 8902.00.19 21D | Per kg of specified SGG contained in item Per kg of specified SGG contained in item | | | | |
| Factory ships and other ships used for processing or preserving fishery products and containing R404A | 8902.00.01 25L 8902.00.09 35J 8902.00.19 25G | Per kg of specified SGG contained in item Per kg of item | | | | |
| 19 <i>Polyurethanes</i> | 3909.50.09 10A | Per kg of item | HFC-245fa | 1030 | Actual amount | 0.61 |
| 20 <i>Fire extinguishers</i> | 8424.10.00 10J | Per kg of specified SGG contained in item | HFC-227ea | 2900 | Actual amount | 42.70 |
| 21 <i>Industrial ink-jet printing machines</i> | 8443.32.05 10C | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |
| | Industrial ink-jet printing machines containing HFC-134a that are covered by the Information Technology Agreement of the World Trade Organization, as expanded by the Ministerial Declaration on the Expansion of Trade in Information Technology Products agreed in Nairobi on 16 December 2015 (ITA 2) | | | | | |
| | Industrial ink-jet printing machines containing HFC-134a (other than those covered by ITA 2) | Per kg of specified SGG contained in item | HFC-134a | 1430 | Actual amount | 21.06 |

Michael Webster,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 January 2018, amend the Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013.

The amendments relate to the synthetic greenhouse gas levy imposed by section 227 of the Climate Change Response Act 2002. The amendments—

- specify the price of carbon for the 2018 levy year; and
- prescribe the rates of levy for leivable motor vehicles and goods for the 2018 levy year; and
- expand the list of leivable goods to include—
 - air-conditioning units and heat pumps containing R32; and
 - parts for refrigerating or freezing units containing HFC-134a; and
 - dehumidifiers containing R32 or R404A; and
 - aeroplanes and other aircraft containing HFC-134a; and
 - polyurethanes containing HFC-245fa; and
 - fire extinguishers containing HFC-227ea; and
 - industrial ink-jet printing machines containing HFC-134a.

The 2018 levy year starts on 1 January 2018 and ends at the close of 31 December 2018.

Regulatory impact statement

The Ministry for the Environment produced a regulatory impact statement on 15 June 2017 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <http://www.mfe.govt.nz/sites/default/files/media/Legislation/RIS/RIS-nzets-regulations-updates-2017.pdf>
- <http://www.treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 24 August 2017.

These regulations are administered by the Ministry for the Environment.