

**Reprint
as at 1 October 2018**



Customs and Excise (Tobacco Products—Budget Measures) Amendment Act 2016

Public Act 2016 No 25
Date of assent 30 May 2016
Commencement see section 2

Customs and Excise (Tobacco Products—Budget Measures) Amendment Act 2016: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

Contents

| | Page |
|--------------------|------|
| 1 Title | 2 |
| 2 Commencement | 2 |
| 3 Principal Act | 2 |

Part 1

Excise and excise-equivalent duties on tobacco products

| | |
|---|---|
| 4 Section 79 amended (Indexation of rates of excise duty and excise-equivalent duty on alcoholic beverages and tobacco products) | 3 |
| 5 New section 79AD inserted (Rates of duties for tobacco products increased by 10% if not indexed on 1 January in 2017 to 2020) | 3 |
| 79AD Rates of duties for tobacco products increased by 10% if not indexed on 1 January in 2017 to 2020 | 3 |

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This Act is administered by the New Zealand Customs Service.

Part 2**Excluding price increases from required CPI indexation of, or
related to, social assistance***Amendment to Children, Young Persons, and Their Families
Act 1989*

| | | |
|----|--|---|
| 6 | Section 363 amended (Payment to person or organisation providing care) | 4 |
| | <i>Amendment to Education Act 1989</i> | |
| 7 | Section 303 amended (Student allowances) | 4 |
| | <i>Application of Income Tax Act 2007</i> <i>[Repealed]</i> | |
| 8 | Application of section MF 7 (Orders in Council) <i>[Repealed]</i> | 4 |
| | <i>Amendment to New Zealand Superannuation and Retirement Income Act 2001</i> | |
| 9 | Section 15 amended (Annual adjustment of standard rates of New Zealand superannuation) | 4 |
| | <i>Amendments to Social Security Act 1964</i> | |
| 10 | Section 61HA amended (Annual CPI adjustment of rates of certain benefits) | 4 |
| 11 | Section 155 amended (Regulations relating to this Part) | 4 |
| | <i>Amendment to Veterans' Support Act 2014</i> | |
| 12 | Section 170 amended (Annual adjustment of rates of veteran's pension) | 5 |

The Parliament of New Zealand enacts as follows:**1 Title**

This Act is the Customs and Excise (Tobacco Products—Budget Measures) Amendment Act 2016.

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

3 Principal Act

This Act amends the Customs and Excise Act 1996 (the **principal Act**).

Part 1

Excise and excise-equivalent duties on tobacco products

4 Section 79 amended (Indexation of rates of excise duty and excise-equivalent duty on alcoholic beverages and tobacco products)

- (1) After section 79(3), insert:
- (3B) If an Order in Council is made under subsection (1), changes the rates of excise duty and excise-equivalent duty for tobacco products, and comes into force on 1 January in 2017, 2018, 2019, or 2020, then despite subsections (1) to (3),—
 - (a) every new rate of excise duty or excise-equivalent duty that the Order in Council imposes on a tobacco product is calculated by adding 10% of the existing rate of duty on the product to the result achieved by applying the formula in subsection (3); and
 - (b) the Order in Council must be called (as the case requires) an Excise and Excise-equivalent Duties Table (Tobacco Products Indexation and Separate 10% Increase) Amendment Order 2016, 2017, 2018, or 2019.
- (2) Section 79(3B) of the principal Act (as inserted by subsection (1)) is repealed on 1 January 2020 (but without affecting any new rates imposed before or on that date by any orders to which it applies).

5 New section 79AD inserted (Rates of duties for tobacco products increased by 10% if not indexed on 1 January in 2017 to 2020)

- (1) Before section 79A, insert:
79AD Rates of duties for tobacco products increased by 10% if not indexed on 1 January in 2017 to 2020
 - (1) This section, in accordance with section 76G(1), amends the Excise and Excise-equivalent Duties Table.
 - (2) A rate in that Table is amended by this section only if the rate is one that is—
 - (a) a rate of excise duty or excise-equivalent duty on a tobacco product (as defined in section 79(4)); and
 - (b) in force immediately before 1 January in 2017, 2018, 2019, or 2020; and
 - (c) not changed on that date by an Order in Council made under section 79(1) and (3B).
 - (3) The rate is on that date replaced with a new rate calculated by adding to the rate an amount equal to 10% of the rate.
- (2) Section 79AD of the principal Act (as inserted by subsection (1)) is repealed on 1 January 2020 (but without affecting any amendments it makes before or on that date).

Part 2

Excluding price increases from required CPI indexation of, or related to, social assistance

Amendment to Children, Young Persons, and Their Families Act 1989

6 Section 363 amended (Payment to person or organisation providing care)

In section 363(6) of the Children, Young Persons, and Their Families Act 1989, replace “2017” with “2021”.

Amendment to Education Act 1989

7 Section 303 amended (Student allowances)

In section 303(3C) of the Education Act 1989, replace “2017” with “2021”.

Application of Income Tax Act 2007

[Repealed]

Heading: repealed (with effect on 30 May 2016), on 29 May 2017, pursuant to section 24 of the Taxation (Budget Measures: Family Incomes Package) Act 2017 (2017 No 22).

8 Application of section MF 7 (Orders in Council)

[Repealed]

Section 8: repealed (with effect on 30 May 2016), on 29 May 2017, by section 24 of the Taxation (Budget Measures: Family Incomes Package) Act 2017 (2017 No 22).

Amendment to New Zealand Superannuation and Retirement Income Act 2001

9 Section 15 amended (Annual adjustment of standard rates of New Zealand superannuation)

In section 15(2A) of the New Zealand Superannuation and Retirement Income Act 2001, replace “2017” with “2021”.

Amendments to Social Security Act 1964

10 Section 61HA amended (Annual CPI adjustment of rates of certain benefits)

In section 61HA(3) of the Social Security Act 1964, replace “2017” with “2021”.

11 Section 155 amended (Regulations relating to this Part)

In section 155(2A) of the Social Security Act 1964, replace “2017” with “2021”.

Amendment to Veterans' Support Act 2014

12 Section 170 amended (Annual adjustment of rates of veteran's pension)

In section 170(4) of the Veterans' Support Act 2014, replace “2015, 2016, and 2017” with “any year from 2015 to 2021 (inclusive)”.

Reprints notes

1 *General*

This is a reprint of the Customs and Excise (Tobacco Products—Budget Measures) Amendment Act 2016 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Customs and Excise Act 2018 (2018 No 4): section 442

Taxation (Budget Measures: Family Incomes Package) Act 2017 (2017 No 22): section 24