

**Reprint  
as at 1 October 2018**

**Customs and Excise (Motor Spirits) Amendment Act  
2005**

Public Act    2005 No 1  
Date of assent    21 February 2005

Customs and Excise (Motor Spirits) Amendment Act 2005: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

**This Act is administered by the New Zealand Customs Service.**

**Schedule**  
**Amendments to Schedule 3 of principal Act (excise and excise-  
equivalent duties)**

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

**1 Title**

- (1) This Act is the Customs and Excise (Motor Spirits) Amendment Act 2005.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

**2 Commencement**

- (1) Part 1 comes into force on 1 January 2006.
- (2) Part 2 and the Schedule come into force on a date to be appointed by the Governor-General by Order in Council.
- (3) The date appointed must not be before 1 April 2005.
- (4) The rest of this Act comes into force on the day after the date on which it receives the Royal assent.

**Part 1**

**Amendments enabling indexation of duties on motor spirits by  
reference to diversion amounts**

**3 Purpose of this Part**

The purpose of this Part is to amend the principal Act to enable indexation of the rates of excise duty and excise-equivalent duty on motor spirits by reference to the amounts required by section 40 of the Land Transport Management Act 2003 to be paid to the national land transport fund.

**4 New section 79A inserted**

The principal Act is amended by inserting, after section 79, the following section:

**79A Indexation of rates of excise duty and excise-equivalent duty on motor spirits by reference to diversion amounts**

- (1) The Governor-General may, by Order in Council, amend Schedule 3 to impose on motor spirits (as defined in subsection (4)) such rates of excise duty and excise-equivalent duty as—
  - (a) the Governor-General thinks fit; and
  - (b) are permitted by subsections (2) and (3).

- (2) Any change in the rates of excise duty and excise-equivalent duty made by Order in Council under subsection (1)—
- (a) must be limited in accordance with subsection (3) having regard to the movements in the Consumers Price Index All Groups excluding credit services; and
  - (b) may come into force only on 1 April in any calendar year.
- (3) No new rate of excise duty or excise-equivalent duty imposed on any goods under subsection (1) may exceed a rate calculated in accordance with the following formula:

$$\frac{a}{b} \times c + (d - c)$$

where—

- a is the Index number of the Consumers Price Index All Groups excluding credit services issued by the Government Statistician for the quarter ending on 31 December in the calendar year before the year in which the order is to come into force
  - b is the Index number of the quarterly Consumers Price Index All Groups excluding credit services issued by the Government Statistician for the quarter ending 12 months before, and expressed on the same base quarter as, the relevant quarter specified in item a of this formula
  - c is the diversion amount (as defined in subsection (4)) in respect of the rate of duty specified in item d of this formula
  - d is the existing rate of duty in respect of the goods to which the order relates.
- (4) In this section,—

**diversion amount**, in relation to the existing rate of duty in respect of goods, means the amount of duty required by section 40 of the Land Transport Management Act 2003 to be paid to the national land transport fund

**motor spirits** means goods specified in Excise item numbers 99.75.15C and 99.75.18H and Tariff items 2710.19.11 and 2710.19.29 set out in Schedule 3.

## 5 Certain Orders in Council subject to confirmation

Section 80(1) and (3) of the principal Act is amended by omitting the words “of this Act” in both places where they occur, and substituting in each case the words “or section 79A(1)”

## Part 2

### Amendments to increase duties on motor spirits

#### 6 Purpose of this Part

The purpose of this Part is to amend the principal Act to increase, by 5 cents per litre (excluding goods and services tax), the rates of excise duty and excise-equivalent duty on motor spirits.

#### 7 Schedule 3 amended

- (1) Part A of Schedule 3 of the principal Act is amended by omitting so much as relates to Excise item numbers 99.75.15C and 99.75.18H, and substituting the Excise item numbers and rates of duty specified in Part A of the Schedule.
- (2) Part B of Schedule 3 of the principal Act is amended by omitting so much as relates to Tariff items 2710.19.11 and 2710.19.29, and substituting the Tariff items and rates of duty specified in Part B of the Schedule.

### Schedule

#### Amendments to Schedule 3 of principal Act (excise and excise-equivalent duties)

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#### A

#### Goods manufactured in New Zealand

Excise item number	Goods	Unit	Rates of duty
99.75.15C	- Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.19.11, or 2710.19.29	per l	41.2 <i>plus</i> 8¢ per g of Pb
99.75.18H	- Motor spirit with a Research Octane No. (RON) 92 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.19.1 1, or 2710.19.29	per l	41.2 <i>plus</i> 8¢ per g of Pb

**B**  
**Imported goods**

Tariff item number	Goods	Unit	Rates of duty number
2710.19.11 or 2710.19.29	- Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if manufactured in New Zealand, would be classified within Excise item 99.75.15C	per l	41.2¢ <i>plus</i> 8¢ per g of Pb
2710.19.11 or 2710.19.29	- Motor spirit with a Research Octane No. (RON) 92 or greater (premium grade) which, if manufactured in New Zealand, would be classified within Excise item number 99.75.18H	per l	41.20 <i>plus</i> 8¢ per g of Pb

**Eprint notes****1    *General***

This is an eprint of the Customs and Excise (Motor Spirits) Amendment Act 2005 that incorporates all the amendments to that Act as at the date of the last amendment to it.

**2    *About this eprint***

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

**3    *Amendments incorporated in this eprint***

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