

House of Representatives

Supplementary Order Paper

Wednesday, 8 August 2018

Statutes Amendment Bill (No 2)

Proposed amendment

Hon Aupito William Sio, in Committee, to move the following amendment:

New Part 9A

After *Part 9* (page 15, after line 23), insert:

Part 9A

Customs and Excise Act 2018

36A Principal Act

This **Part** amends the Customs and Excise Act 2018 (the **principal Act**).

36B Schedule 3 amended

In Schedule 3, Part 5, repeal clauses 30(1) and 31(1).

Explanatory note

This Supplementary Order Paper amends the Statutes Amendment Bill (No 2) to include the repeal of clauses 30(1) and 31(1) in Part 5 of Schedule 3 of the Customs and Excise Act 2018 (the **2018 Act**).

The 2018 Act will replace the Customs and Excise Act 1996 (the **1996 Act**). It is currently expected that the 2018 Act will come fully into force on 1 October 2018.

The Excise and Excise-equivalent Duties Table (the **Table**) under the 1996 Act will be carried forward to the 2018 Act, subject to the modifications set out in Part 5 of Schedule 3 of the 2018 Act. The Table sets out goods that are subject to excise duty and excise-equivalent duty, including alcoholic products.

Clauses 30(1) and 31(1) in Part 5 of Schedule 3 of the 2018 Act would have required champagne to be removed from the Table. The repeal of these provisions will ensure that imported champagne continues to be subject to excise-equivalent duty under the 2018 Act as it is under the 1996 Act.

Departmental disclosure statement

The New Zealand Customs Service considers that a departmental disclosure statement is not required to be prepared for this Supplementary Order Paper.