

**Reprint
as at 1 October 2018**

Customs and Excise Amendment Act 2002

Public Act 2002 No 2
Date of assent 1 March 2002

Customs and Excise Amendment Act 2002: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).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 in the New Zealand Customs Service.

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

- (1) This Act is the Customs and Excise Amendment Act 2002.
- (2) In this Act, the Customs and Excise Act 1996 is called “the principal Act”.

Part 1**Preliminary provisions****2 Commencement**

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

3 Purpose

The purpose of this Act is—

- (a) to increase, by 4.2 cents per litre (excluding goods and services tax), the rate of excise duty and excise-equivalent duty on motor spirits; and
- (b) to proportionately adjust the amount of excise duty on motor spirits that is credited to the National Roads Fund, and the rate at which that duty and goods and services tax are refunded; and
- (c) to provide for the refund of excise duty and goods and services tax charged in respect of motor spirits used for search and rescue purposes by a dedicated rescue vessel.

Part 2**Amendments to Customs and Excise Act 1996 and related amendments****4 Schedule 3 amended**

Schedule 3 of the principal Act is amended by revoking so much as relates to Excise item numbers 99.75.15C and 99.75.18H and Tariff items 2710.19.11 and 2710.19.29, and substituting the Excise item numbers and Tariff items and rates of duty specified in the Schedule.

5 Proportionate adjustment of rates in Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998

- (1) Regulation 3(2)(a) of the Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998 (SR 1998/94) is amended by omitting the expression “13.525 cents”, and substituting the expression “17.725 cents”.
- (2) Regulation 4(1) of the Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998 is amended by inserting, after paragraph (c), the following paragraph:

- (ca) for search and rescue purposes in a dedicated rescue vessel; or
- (3) Regulation 5(a) of the Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998 is amended by omitting the expression “15.3 cents”, and substituting the expression “19.941 cents”.
- (4) If an application under section 101 of the Transit New Zealand Act 1989 for a refund of excise duty or goods and services tax (or both) is pending at, or is made after, the commencement of this Act, and the application relates to excise duty or goods and services tax (or both) paid (whether before or after the commencement of this Act) in satisfaction of a liability incurred before that commencement, the application must be determined as if subsections (1) to (3) were not in force.

Schedule

Amendments to Schedule 3 of Customs and Excise Act 1996 (Excise and Excise-Equivalent Duties)

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	38.5c <i>plus</i> 8c 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 2710.19.11 or 2710.19.29	per l	38.5c <i>plus</i> 8c per g of Pb

B
Imported Goods

Tariff item number	Goods	Unit	Rates of duty
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 number 99.75.15C	per l	38.5c plus 8c 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	38.5c plus 8c per g of Pb

Eprint notes**1 *General***

This is an eprint of the Customs and Excise Amendment Act 2002 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