

**Reprint  
as at 1 October 2018**



## **Customs and Excise Amendment Act 2009**

Public Act      2009 No 61  
Date of assent      7 December 2009  
Commencement      see section 2

Customs and Excise Amendment Act 2009: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).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 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.**

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

## 1 Title

This Act is the Customs and Excise Amendment Act 2009.

## 2 Commencement

- (1) Section 12 comes into force on 1 October 2010.
- (2) Sections 10 and 11, Part 3 of Schedule 1, and Schedule 2 come into force on 1 January 2010.
- (3) The rest of this Act comes into force on the day after the date on which it receives the Royal assent.

## 3 Principal Act amended

This Act amends the Customs and Excise Act 1996.

### *Use of future technology*

## 4 Interpretation

- (1) Paragraph (a) of the definition of **Customs-approved secure exports scheme** in section 2(1) is amended by omitting “seal or markings” and substituting “seal, marking, substance, or device”.
- (2) The definition of **Customs seal** in section 2(1) is amended by—
  - (a) inserting “, marking, substance, or device” after “a seal”; and
  - (b) omitting “application” and substituting “use in relation”; and
  - (c) omitting “section 53A)—” and substituting “section 53A), to fulfil either or both of the following purposes:”; and
  - (d) omitting “; and” and substituting “:”.
- (3) The principal Act is consequentially amended in the manner specified in Part 1 of Schedule 1.

### *Authorised persons*

## 5 Authorised persons

- (1) Section 6 is amended by repealing subsection (4) and substituting the following subsection:
  - (4) A person who is authorised under this section must for the purposes of the provisions of this Act (other than section 2, this subsection, and sections 7, 38P, and 175) be treated as a Customs officer when performing or exercising a function or power in accordance with that person’s authorisation.
- (2) The principal Act is consequentially amended in the manner specified in Part 2 of Schedule 1.

*Exportation of goods, and revocation of permission to export*

**6 Entry of goods for export**

- (1) Section 49(1) is amended by repealing paragraph (b) and substituting the following paragraph:

(b) before the prescribed deadline (if any) or any later deadline the chief executive may allow.

- (2) The Customs and Excise Regulations 1996 are consequentially amended by revoking regulation 28 and substituting the following regulation:

**28 Deadline prescribed for entry of goods for export**

The deadline before which an entry of goods to which section 49(1) of the Act applies must be made (unless the chief executive under section 49(1)(b) of the Act allows the entry to be made before a later deadline) is 48 hours before the goods are shipped for export.

- (3) Section 49 is amended by adding the following subsection:
- (6) Despite an entry being passed in accordance with subsection (5), the chief executive may revoke the goods' permission to export if the chief executive has reasonable cause to suspect the goods endanger, or threaten to endanger,—
- (a) border security; or
  - (b) New Zealand's trade interests or international obligations; or
  - (c) the life, health, or safety of a person or group of persons; or
  - (d) the safety of the craft that will carry the goods, or of other goods to be carried on that craft.
- (4) Section 210(1)(a) is amended by omitting "subsection (1) or subsection (5)" and substituting "subsection (1), (5), or (6)".

*Exemption for alcohol manufactured for personal use*

**7 New section 68B inserted**

- (1) The following section is inserted after section 68A:

**68B Exemption for alcohol manufactured for personal use**

Section 68 does not apply to the manufacture of beer, wine, or spirits in an individual's private house or dwelling place, but only if and as long as the beer, wine, or spirits are manufactured exclusively for the individual's personal use and not for sale or other disposition to any other person.

- (2) Section 10 is consequentially amended by omitting "sections 12(4) and 68A" and substituting "sections 12(4), 68A, and 68B".
- (3) Section 74(2)(c) is consequentially amended by adding "or 68B".

- (4) The Customs and Excise Regulations 1996 are consequentially amended by revoking regulation 7.

*Excise duty on certain goods manufactured outside manufacturing area*

**8 New section 76 substituted**

- (1) Section 76 is repealed and the following section substituted:

**76 Excise duty a Crown debt**

- (1) Excise duty is a debt due to the Crown and is recoverable by action at the suit of the chief executive on behalf of the Crown,—
- (a) in relation to goods specified in Part A of the Excise and Excise-equivalent Duties Table that are manufactured in a manufacturing area, immediately on removal of the goods for home consumption in accordance with section 72;
  - (b) in relation to goods specified in Part A of the Excise and Excise-equivalent Duties Table that are, except as provided in section 74(2), manufactured outside a manufacturing area, immediately on manufacture.
- (2) Excise duty owed under subsection (1) is owed by—
- (a) the occupier of the place where the goods have been or are manufactured; and
  - (b) every person who is or who becomes the owner of the goods before the excise duty has been fully paid.
- (3) The liability of the persons referred to in subsection (2) is joint and several.
- (4) For the purposes of this section, excise duty owed under subsection (1) must be paid to the Customs within the time required by or prescribed under this Act.
- (2) The heading to section 74 is consequentially amended by omitting “**otherwise than in a manufacturing area**” and substituting “**outside manufacturing area**”.

*Excise and Excise-equivalent Duties Table replaces Schedule 3*

**9 New sections 76A to 76B inserted**

The following sections are inserted after section 76:

**76A Interpretation**

In this section and in sections 76B to 76G, unless the context otherwise requires,—

**2010 Excise and Excise-equivalent Duties Document** means the document certified under section 76B(1)

**Excise and Excise-equivalent Duties Table—**

- (a) means the table of excise and excise-equivalent duties as set out in the 2010 Excise and Excise-equivalent Duties Document; but
- (b) if, and in so far as, the table specified in paragraph (a) is on or after 1 January 2010 from time to time amended, modified, or revoked and replaced, then despite paragraph (a) means that table as from time to time amended, modified, or revoked and replaced

**Working Excise and Excise-equivalent Duties Document** means the document maintained by the chief executive that sets out the excise and excise-equivalent duties.

**76B Certification of 2010 Excise and Excise-equivalent Duties Document**

- (1) The chief executive must, by the close of 31 December 2009,—
  - (a) certify a copy of the Working Excise and Excise-equivalent Duties Document; and
  - (b) retain that copy.
- (2) Before certifying a copy of the Working Excise and Excise-equivalent Duties Document under subsection (1), the chief executive must be satisfied that the copy is or includes a full and accurate copy of the contents of Schedule 3—
  - (a) as in force at the close of 31 December 2009; but
  - (b) as amended by any order made under section 79 and that comes into force on 1 January 2010.
- (3) The chief executive must ensure that—
  - (a) references in the certified copy to Schedule 1 of the Tariff Act 1988 are replaced with references to the Tariff (as defined in section 2(1) of the Tariff Act 1988); and
  - (b) the certified copy indicates clearly that any information in it that is not the contents of Schedule 3 as described in paragraphs (a) and (b) of subsection (2) does not form part of, or have legal effect as part of, the Excise and Excise-equivalent Duties Table.

**10 New sections 76C to 76H inserted**

The following sections are inserted after section 76B:

**76C Access to Excise and Excise-equivalent Duties Table**

- (1) The chief executive must—
  - (a) ensure that copies of the documents referred to in subsection (2) are published on an Internet site that is, so far as practicable, publicly available free of charge; and

- (b) ensure that copies of the documents referred to in subsection (2) are available for purchase at a reasonable price at the places designated under section 9 of the Acts and Regulations Publication Act 1989.
- (2) The documents are—
  - (a) the Excise and Excise-equivalent Duties Table as from time to time amended, modified, or revoked and replaced on or after 1 January 2010; and
  - (b) the 2010 Excise and Excise-equivalent Duties Document; and
  - (c) Orders in Council amending or modifying the Excise and Excise-equivalent Duties Table and made under section 77, 78, 79, or 79A on or after 1 January 2010.
- (3) Every version of the Excise and Excise-equivalent Duties Table referred to in subsection (2)(a) and published or made available under subsection (1) must—
  - (a) indicate that it is that Table as in force at the beginning of a stated date; and
  - (b) list all Acts and Orders in Council that are enacted on or after 1 January 2010 and before the stated date and that amend, modify, revoke, or revoke and replace some or all of that Table.
- (4) Nothing in section 76B or this section prevents the chief executive from ensuring that other information is published or made available with the Excise and Excise-equivalent Duties Table, so long as in doing so the chief executive ensures that it is indicated clearly that the other information does not form part of, or have legal effect as part of, that table.

**76D Regulations (Disallowance) Act 1989 and Acts and Regulations Publication Act 1989**

Orders in Council amending or modifying the Excise and Excise-equivalent Duties Table and made under section 77, 78, 79, or 79A on or after 1 January 2010—

- (a) are regulations for the purposes of the Regulations (Disallowance) Act 1989 and must be presented to the House of Representatives not later than 16 sitting days after the day on which they are made; but
- (b) are not regulations for the purposes of the Acts and Regulations Publication Act 1989.

**76E Judicial notice of Table**

Judicial notice must be taken by all courts and persons acting judicially of the Excise and Excise-equivalent Duties Table.

Compare: 1989 No 142 ss 16A, 16B(1)

**76F Evidence of Table**

Every copy of the documents referred to in section 76C(2) purporting to be published or made available under the authority of the chief executive is, unless the contrary is shown, deemed—

- (a) to be a correct copy of the document; and
- (b) to have been so published or made available.

Compare: 1989 No 142 s 16C

**76G Table may be amended, and must be interpreted, as if it were an enactment**

- (1) The Excise and Excise-equivalent Duties Table may be amended, revoked, or revoked and replaced by an Act of Parliament as if it were an Act of Parliament.
- (2) The Excise and Excise-equivalent Duties Table may be altered or amended by an Order in Council made under section 77, 78, 79, or 79A as if it were a regulation.
- (3) The Interpretation Act 1999 applies to the Excise and Excise-equivalent Duties Table as if it were an enactment.
- (4) Nothing in this Act limits or affects the application of—
  - (a) the Acts and Regulations Publication Act 1989 and the Interpretation Act 1999 to an Act amending, revoking, or revoking and replacing the Excise and Excise-equivalent Duties Table, this Act (either alone or with other enactments), or both; or
  - (b) the Interpretation Act 1999 to an Order in Council made under section 77, 78, 79, or 79A.

**76H References to Schedule 3**

Every reference in the following to Schedule 3 of this Act must be read as if it were a reference to the Excise and Excise-equivalent Duties Table (as defined by section 76A of this Act):

- (a) an enactment not added, amended, inserted, or substituted by the Customs and Excise Amendment Act 2009 and in force at the commencement of this section:
- (b) a document in operation at that commencement.

**11 Schedule 3 consequentially repealed**

- (1) Schedule 3 is consequentially repealed.
- (2) Section 2(1) is consequentially amended by inserting the following definition in its appropriate alphabetical order:

**excise item number—**

- (a) means excise items that appear in the Excise and Excise-equivalent Duties Table and are identified by 6 digits and 1 alphabetical check letter; and
  - (b) includes the heading to those excise items that appear in that Table and are identified in that way
- (3) The principal Act is consequentially amended in the manner specified in Part 3 of Schedule 1.
  - (4) The enactments specified in Schedule 2 are consequentially amended in the manner indicated in that schedule.

*Excise and excise-equivalent duties on motor spirits increased by 3 cents per litre on 1 October 2010*

**12 Excise and Excise-equivalent Duties Table amended**

Each of the items relating to the following excise item numbers and Tariff item numbers in the Excise and Excise-equivalent Duties Table is amended by omitting “45.524¢” and substituting “48.524¢”:

- (a) 99.75.05F:
- (b) 99.75.23D:
- (c) 99.75.29C:
- (d) 99.75.37D:
- (e) 99.75.51K:
- (f) 99.75.59E:
- (g) 99.75.73L:
- (h) 99.75.81A:
- (i) 99.75.93E:
- (j) 2207.20.23 or 2207.20.35:
- (k) 2710.19.13 or 2710.19.25:
- (l) 2710.19.15 or 2710.19.27:
- (m) 2710.19.21 or 2710.19.39 (item relating to motor spirit with a Research Octane No. (RON) less than 95 (regular grade) which, if manufactured in New Zealand, would be classified within excise item number 99.75.05F or 99.75.23D):
- (n) 2710.19.21 or 2710.19.39 (item relating to motor spirit with a Research Octane No. (RON) 95 or greater (premium grade) which, if manufactured in New Zealand, would be classified within excise item number 99.75.29C or 99.75.37D):
- (o) 2710.19.64:

- (p) 2710.19.70:
- (q) 3824.90.87 or 3824.90.93:
- (r) 3824.90.97.

*Definition of financial year in section 79A(2)*

**13 Power to alter rates of excise duty and excise-equivalent duty on motor spirits by Order in Council**

The definition of financial year in section 79A(2) is amended by omitting “determined for the entity by the Minister of Finance” and substituting “determined for the purposes of this section by the Minister of Finance and notified in the *Gazette*”.

*Amendment consequential on Land Transport Management Amendment Act 2008*

**14 Certain Orders in Council subject to confirmation**

Section 80 is amended by repealing subsection (4) and substituting the following subsection:

- (4) The repeal of any Act of Parliament that expressly confirms pursuant to subsection (1A) any Orders in Council does not, unless there is any express provision to the contrary, affect the validity or confirmation of those Orders in Council.

*Due date for payment of duty*

**15 Due date for payment of duty**

Section 90 is amended by inserting the following subsections after subsection (1):

- (1A) However, if the chief executive has reasonable cause to believe that a person will be unable to pay the duty by the due date required by subsection (1), the chief executive may, by notice in writing, require that person to pay the duty by an earlier date.
- (1B) A notice issued under subsection (1A) is a demand for payment, and the duty becomes due and payable on the date fixed by the chief executive.
- (1C) A person liable for the payment of the duty who is dissatisfied with a decision of the chief executive under subsection (1A) may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

*Administrative penalties***16 Imposition of penalty**

- (1) Section 128 is amended by repealing subsection (1AA) and substituting the following subsection:

(1AA) In this Part, **entry** means an entry required under this Act, including, without limitation,—

- (a) every declaration, invoice, certificate, written statement, or other document required or authorised by or under this Act to be made or produced by a person making the entry; and
- (b) every amendment of the entry; and
- (c) in relation to any goods or class of goods deemed by regulations made under section 40(d) to have been entered under section 39(1), a document that, under those regulations, the chief executive requires to be lodged with the Customs before the goods or class of goods will be deemed to be entered; and
- (d) in relation to any goods or class of goods deemed by regulations made under section 50(b) to have been entered under section 49(1), a document that, under those regulations, the chief executive requires to be lodged with the Customs before the goods or class of goods will be deemed to be entered.

- (2) Section 128(1) is amended by omitting “pursuant to section 39 of this Act”.
- (3) Section 128(6) is amended by inserting “or exportation” after “importation”.
- (4) Section 128(7) is amended by inserting “, in relation to an entry pursuant to section 39,” after “**materially incorrect**”.
- (5) Section 128 is amended by inserting the following subsection after subsection (7):

(7A) For the purposes of this section, **materially incorrect**, in relation to an entry that is not an entry pursuant to section 39, means that the entry contains a material error or omission in relation to a matter that the entry is required by or under this Act to address.

- (6) Section 128(10) is amended by inserting “and entered pursuant to section 39” after “subsection (1) of this section”.
- (7) Section 130(c) is consequentially amended by inserting “, exporter,” after “importer”.

*Customs computerised entry processing systems***17 Cancellation of registration of registered user**

- (1) The heading to section 135 is amended by omitting “**Cancellation**” and substituting “**Suspension or cancellation**”.

- (2) Section 135 is amended by inserting the following subsections after subsection (1):
- (1A) Despite subsection (1), the chief executive may by written notice to a registered user (which must state grounds for the suspension) suspend that user's registration until a date or event specified in the notice if satisfied that the user's registration should not be cancelled, but should instead be suspended until that date or event, because the user—
- (a) has failed to comply with a condition imposed by the chief executive under section 132(3) or 133(3); or
- (b) has failed to comply with a condition imposed by the chief executive under section 134A(1) within the time frame specified in that section.
- (1B) The date or event specified in the notice under subsection (1A) may, but need not, be the user's compliance with a condition imposed by the chief executive under section 132(3), 133(3), or 134A(1).
- (3) Section 135(2) is consequentially amended by inserting "suspended or" before "cancelled".

### *Searching vehicles*

#### **18 Searching vehicles**

Section 144 is amended by adding the following subsection:

- (5) Powers given by any other subsection of this section apply even if the vehicle need not be stopped because it is not moving, and whether or not it is attended, and include the power to use reasonable force, if necessary, to stop, detain, enter in or on, and search the vehicle (or for any of those purposes) as authorised by that other subsection.

### *Arrest of suspected offenders*

#### **19 Arrest of offenders**

- (1) The heading to section 174 is amended by inserting "**suspected**" before "**offenders**".
- (2) Section 174 is amended by repealing subsections (1) and (2) and substituting the following subsections:
- (1) A Customs officer who has reasonable cause to suspect that a person has committed, is committing, or is attempting to commit, or is otherwise concerned in the commission of, an offence against this Act punishable by imprisonment, or an offence against section 209, may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, arrest that person without warrant.
- (1A) A Customs officer who has reasonable cause to suspect that a person has carried some other person into New Zealand on a craft, and that the carriage of the

- other person into New Zealand on the craft constituted an offence against section 98C(1) (which makes it an offence to smuggle unauthorised migrants) of the Crimes Act 1961 may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, and on the craft or elsewhere, arrest the person without warrant.
- (2) A constable who has reasonable cause to suspect that a person has committed, is committing, or is attempting to commit, or is otherwise concerned in the commission of, an offence against section 176, 188A, 209, or 211 may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, arrest that person without warrant.
- (3) Section 168 is consequentially amended by repealing subsection (3C) and substituting the following subsection:
- (3C) A Customs officer or constable who has reasonable cause to suspect that a person has by failing to comply with subsection (3A) or (3B) committed an offence against section 188A may under section 174(1) or (2) arrest that person without warrant while that cause to suspect continues and before the end of the seventh day after the date on which it arose.

*False allegation or report to Customs officer*

**20 New section 177A inserted**

The following section is inserted after section 177:

**177A False allegation or report to Customs officer**

- (1) Every person commits an offence who,—
- (a) contrary to the fact and without a belief in the truth of the statement, makes or causes to be made to a Customs officer a written or verbal statement alleging that an offence has been committed; or
- (b) with the intention of causing wasteful deployment, or of diverting deployment, of the Customs personnel or resources, or being reckless as to that result,—
- (i) makes a statement to any person that gives rise to serious apprehension for the person's own safety or the safety of any person or property, knowing that the statement is false; or
- (ii) behaves in a manner that is likely to give rise to such apprehension, knowing that such apprehension would be groundless.
- (2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding \$2,000.

Compare: 1981 No 113 s 24

*Laying of information*

**21 New section 221 substituted**

Section 221 is repealed and the following section substituted:

**221 Laying of information**

- (1) Every information under the Summary Proceedings Act 1957 for any offence against this Act (other than one for an offence against section 216 of this Act) must be laid by—
  - (a) the chief executive; or
  - (b) any Customs officer nominated by the chief executive; or
  - (c) any person who is not a Customs officer but is an agent or employee of the Customs nominated by the chief executive.
- (2) Any Customs officer or agent or employee of the Customs purporting to act pursuant to a nomination of the chief executive under subsection (1)(b) or (c) is, in the absence of proof to the contrary, presumed to have been so nominated.
- (3) An information under the Summary Proceedings Act 1957 for an offence against section 216 of this Act must be laid by the Registrar of a Customs Appeal Authority.
- (4) Any information for an offence against this Act may, despite anything to the contrary in the Summary Proceedings Act 1957, be laid at any time within 5 years after the date of the offence.

Compare: 1966 No 19 ss 259, 260

*Automated electronic systems*

**22 New sections 274A to 274D inserted**

The following sections are inserted before section 275:

**274A Use of automated electronic systems by Customs to make decisions, exercise powers, comply with obligations, and take related actions**

- (1) The chief executive may arrange for the use, under the chief executive's control, of automated electronic systems for any purposes for which the chief executive, the Customs, or a Customs officer may, or must, under the designated border processing law,—
  - (a) make a decision; or
  - (b) exercise a power, or comply with an obligation; or
  - (c) do anything else related to making a decision, exercising a power, or complying with an obligation.
- (2) An arrangement under subsection (1)(a) may (without limitation) involve use of an automated electronic system to make a decision by analysing the information (if any) about a person that is held by the chief executive, or to which

- the chief executive has access, using criteria predetermined by the chief executive.
- (3) The chief executive must not under subsection (1) arrange for use of an automated electronic system in relation to a decision, power, obligation, or related action unless satisfied that—
- (a) the system has the capacity with reasonable reliability to make the decision, exercise the power, comply with the obligation, or take the related action; and
  - (b) there are also available for the person affected 1 or more alternative ways of making the decision, exercising the power, complying with the obligation, or taking the related action, and each of those alternative ways involves a person.
- (4) Before concluding for the first time, varying significantly, or revoking and replacing an arrangement under subsection (1), the chief executive must consult with the Privacy Commissioner on the terms, and any privacy implications, of the proposed initial arrangement, significant variation, or replacement arrangement.
- (5) A decision made, power exercised, obligation complied with, or related action taken using an automated electronic system in accordance with an arrangement under subsection (1) must for all purposes be treated as a decision made, power exercised, obligation complied with, or related action taken by the chief executive, the Customs, or a Customs officer (as the case may be) who or that is authorised by the designated border processing law to make that decision, exercise that power, comply with that obligation, or take that related action.
- (6) An automated electronic system used in accordance with an arrangement under subsection (1) may include components outside New Zealand, and may also be used—
- (a) for making decisions, exercising powers, complying with obligations, or taking related actions under other enactments; and
  - (b) in accordance with provisions of those other enactments on use of automated electronic systems.
- (7) For the purposes of this section and sections 274B and 274C, the following provisions (and any regulations made under them, or made under this Act and made for their purposes) are the **designated border processing law**:
- (a) Part 3 (arrival and departure of goods, persons, and craft):
  - (b) Part 12 (powers of Customs officers):
  - (c) Parts 13 to 15 and 17 (offences, forfeiture and seizure, evidence, and miscellaneous provisions):

- (d) any other provisions of this Act (other than Part 3A) that are declared by regulations under section 286(1)(ii) to be for those purposes part of the designated border processing law.

Compare: 1987 No 74 s 125AB(5); Australian Citizenship Act 2007 (Aust) s 48; Migration Act 1958 (Aust) s 495A

**274B Publication of details of arrangements for use of automated electronic systems**

- (1) The chief executive must ensure that details of arrangements under section 274A(1), and variations, revocations, or revocations and replacements of details of that kind, are published promptly—
- (a) in the *Gazette*; and
  - (b) (so far as practicable) on an Internet site that is maintained by, or on behalf of, the chief executive, and that is publicly available free of charge.
- (2) Those details must include, for every arrangement under section 274A(1), and for every variation, revocation, or revocation and replacement of such an arrangement, information identifying the relevant decision, power, obligation, or related action under the designated border processing law, and information identifying the automated electronic system that is to make, exercise, comply with, or take that decision, power, obligation, or related action.
- (3) No arrangement, variation, revocation, or revocation and replacement is made invalid by reason only of a failure to publish details of it promptly in accordance with subsection (1).

**274C Variation and substitution of decisions made by automated electronic systems**

- (1) This section applies to a decision—
- (a) that, under the designated border processing law, may or must be made by the chief executive, the Customs, or a Customs officer (as the case may be); and
  - (b) that is made by an automated electronic system in accordance with an arrangement under section 274A(1).
- (2) The chief executive, the Customs, or a Customs officer (as the case may be) may, despite section 274A or any other enactment or other law to the contrary,—
- (a) vary or add to terms or conditions of, or imposed in or in relation to, the decision; or
  - (b) substitute a decision (the **substituted decision**) for the decision (the **initial decision**) if satisfied that the substituted decision could have been made under the same provision of the designated border processing law

as the initial decision and that the substituted decision is more favourable to the person affected.

- (3) The chief executive, the Customs, or the Customs officer (as the case may be) does not have a duty to consider whether to exercise all or any of the powers in subsection (2) in respect of a decision, whether or not he or she is asked to do so by the person affected or in any other circumstances.

Compare: Migration Act 1958 (Aust) s 495B

#### **274D Appeals and reviews unaffected**

Sections 274A to 274C do not limit or affect any rights to appeal against, or to apply, in accordance with law, for administrative or judicial review of, any arrangement, decision (initial or substituted), power, obligation, or other action under or specified in those sections.

Compare: 2002 No 34 s 33; 2004 No 115 s 21(d); 2005 No 39 s 61(6)

### *Incorporation of provisions contained in, or prepared under, international trade agreements by reference in Customs and Excise Regulations*

#### **23 New sections 287A to 287F inserted**

The following sections are inserted after section 287:

##### **287A Incorporation of provisions by reference in regulations**

- (1) Regulations made under this Act (for example, regulations made under section 65) may incorporate by reference any provisions set out in—
- (a) an international trade agreement to which New Zealand is a party (for example, a free trade agreement); or
  - (b) another document made to give effect to such an agreement.
- (2) The provisions may be incorporated in the regulations—
- (a) in whole or in part; and
  - (b) with modifications, additions, or variations specified in the regulations.
- (3) The incorporated provisions—
- (a) are the provisions as they exist at the time that the regulations are made; and
  - (b) form part of the regulations for all purposes and have legal effect accordingly.

##### **287B Effect of amendments to, or replacement of, provisions incorporated by reference**

An amendment to, or replacement of, provisions incorporated under section 287A has legal effect as part of the regulations only if regulations are made that state that the particular amendment or replacement has that effect.

**287C Proof of provisions incorporated by reference**

- (1) A copy of the provisions incorporated under section 287A, including any amendment to, or replacement of, the provisions, must be—
  - (a) certified as a correct copy of the provisions by the chief executive; and
  - (b) retained by the chief executive.
- (2) The production in proceedings of a certified copy of the provisions is, in the absence of proof to the contrary, sufficient evidence of the incorporation in the regulations of the provisions.

**287D Access to provisions incorporated by reference**

- (1) The chief executive must—
  - (a) ensure that copies of any provisions incorporated under section 287A are available for inspection during working hours, free of charge, at places specified in a notice given under paragraph (d); and
  - (b) ensure that copies of the provisions are published on an Internet site that is, so far as practicable, publicly available free of charge; and
  - (c) ensure that copies of the provisions are available for purchase at a reasonable price at places specified in a notice given under paragraph (d); and
  - (d) give notice in the *Gazette* stating that—
    - (i) the provisions are incorporated in particular regulations and the date on which the regulations were made; and
    - (ii) copies of the provisions are available (at all reasonable times) for inspection during working hours, free of charge, at specified places; and
    - (iii) copies of the provisions are available on a specified Internet site; and
    - (iv) copies of the provisions can be purchased at specified places.
- (2) A failure to comply with this section does not invalidate regulations that incorporate provisions under section 287A.

**287E Acts and Regulations Publication Act 1989 not applicable to provisions incorporated by reference**

The Acts and Regulations Publication Act 1989 does not apply to provisions incorporated under section 287A or to an amendment to, or replacement of, those provisions.

**287F Application of Regulations (Disallowance) Act 1989 to provisions incorporated by reference**

- (1) Nothing in section 4 of the Regulations (Disallowance) Act 1989 requires provisions incorporated under section 287A to be laid before the House of Representatives.
- (2) The Regulations (Disallowance) Act 1989, apart from the modification to the application of section 4 of that Act made by subsection (1) of this section, applies to regulations that incorporate provisions under section 287A.

*Updating of terms relating to Police***24 References to members of Police replaced with references to constables**

The principal Act is amended in the manner specified in Part 4 of Schedule 1.

## Schedule 1 Consequential and updating amendments to principal Act

ss 4(3), 5(2), 11(3), 24

### Part 1 Consequential amendments relating to use of future technology

#### Section 20(1)(ab)

Insert “in relation” after “a package”.

Omit “has been applied” and substitute “has been used”.

Omit “first applied to the package” and substitute “first used”.

#### Heading to section 53A

Omit “**applied**” and substitute “**used in relation**”.

#### Section 53A

Subsection (1): omit “apply” and substitute “use”.

Subsection (1): omit “re-apply” and substitute “reuse”.

Subsection (1): insert “in relation” after “Customs seals”.

Subsection (2): omit “apply a Customs seal” and substitute “use a Customs seal in relation”.

Subsection (2): omit “applying” and substitute “using”.

Subsection (3): repeal and substitute:

- (3) Without limiting the generality of subsection (2), the notice must specify that the officer or other person may use a Customs seal in relation to a package of goods that has not had a Customs seal used in relation to it only if—
- (a) the exporter concerned (or his or her agent or employee) consents to the seal being used; or
  - (b) the seal is used incidental to, and immediately after, the exercise by any person of a power under this Act to examine or search for goods of any kind.

Subsection (4): omit “applied” and substitute “used in relation”.

#### Heading to section 53B

Omit “**to which seal applied**” and substitute “**in relation to which seal used**”.

#### Section 53B

Omit “applying a Customs seal” and substitute “using a Customs seal in relation”.

Paragraph (a): omit “applied” and substitute “used in relation”.

**Section 53B**—*continued*

Paragraph (b)(ii): insert “in relation” after “package”.

Paragraph (b)(ii): omit “applied” and substitute “used”.

Paragraph (c): insert “in relation” after “package” in each place where it appears.

Paragraph (c): omit “applied” and substitute “used” in each place where it appears.

Paragraph (d)(ii): insert “in relation” after “package”.

Paragraph (d)(ii): omit “applied” and substitute “used”.

**Section 53E(1)(b)**

Omit “seal or markings to be applied” and substitute “seal, marking, substance, or device to be used in relation”.

**Heading to 53H**

Omit “**Application**” and substitute “**Use**”.

Insert “**in relation**” after “**Customs seals**”.

**Section 53H**

Subsection (1): repeal and substitute:

- (1) Nothing in this Act prevents a Customs seal from being used in relation to a Customs-approved secure package after an approved seal, marking, substance, or device of the kind referred to in section 53E(1)(b) has been used in relation to the package in accordance with the relevant Customs-approved secure exports scheme.

Subsection (2): omit “applied” and substitute “used in relation”.

**Section 144(4)**

Omit “or in a package to which a Customs seal has been applied” and substitute “or in a package in relation to which a Customs seal has been used”.

**Section 146**

Subsection (2): omit “or in a package to which a Customs seal has been applied” in each place where it appears and substitute in each case “or in a package in relation to which a Customs seal has been used”.

Subsection (3)(a): omit “a package to which a Customs seal was applied or in a Customs-approved secure package to which a seal or marking of the kind referred to in section 53E(1)(b) was applied” and substitute “a package in relation to which a Customs seal was used or in a Customs-approved secure package in relation to which a seal, marking, substance, or device of the kind referred to in section 53E(1)(b) was used”.

Subsection (3)(c): omit “seal or marking” and substitute “seal, marking, substance, or device”.

**Section 151(7)(b)**

Omit “a package to which a Customs seal has been applied” and substitute “a package in relation to which a Customs seal has been used”.

**Heading to section 179**

Omit “seals or marks” and substitute “seals, stamps, markings, substances, or devices”.

**Section 179(1)**

Omit “stamp, or mark” in each place where it appears and substitute in each case “stamp, marking, substance, or device”.

**Heading to section 197**

Omit “and fastenings” and substitute “, etc”.

**Section 197(1)**

Omit “or seal that has been placed by a Customs officer on any goods” and substitute “seal, marking, substance, or device that has been used by a Customs officer in relation to any goods”.

**Section 210A**

Subsection (1)(a): omit “applies a Customs seal to” and substitute “uses a Customs seal in relation to”.

Subsection (1)(b): omit “applied” and substitute “used in relation”.

Subsection (1)(c): omit “applies” and substitute “uses”.

Subsection (1)(c): insert “in relation” after “section 53E(1)(b)”.

Subsection (2)(a): insert “in relation” after “a package”.

Subsection (2)(a): omit “applied” and substitute “used”.

Subsection (2)(b): insert “in relation” after “package”.

Subsection (2)(b): omit “applied” and substitute “used”.

**Heading to section 278**

Omit “stamps, and marks” and substitute “etc”.

**Section 278**

Omit “or mark” and insert “mark, marking, substance, or device”.

## Part 2

### Consequential amendments relating to authorised persons

**Section 2(1)**

Definition of authorised person: omit “for the time being” and “of this Act.”.

Definition of Customs officer or officer: repeal and substitute:

**Customs officer or officer,—**

- (a) in any provision of this Act, and in any enactment that is not this Act or a portion of it but that uses the definition in this subsection of both or either of those terms, means a person who is—
  - (i) a person appointed by the chief executive as a Customs officer for the purpose of this Act; or
  - (ii) any other person employed by the chief executive and who is declared, whether at the time of appointment or otherwise, by the chief executive to be a Customs officer for the purpose of this Act; and
- (b) in a provision of this Act (other than this section, and sections 6(4), 7, 38P, and 175) includes an authorised person who—
  - (i) is performing or exercising a function or power in accordance with that person’s authorisation; and
  - (ii) is therefore required by section 6(4) to be treated for the purposes of that provision as a Customs officer

**Section 23**

Subsection (2): omit “or other authorised persons shall” and substitute “must”.

Subsection (3): omit “or authorised persons”.

**Section 137**

Omit “and any authorised person assisting the officer”.

**Section 139(1)**

Omit “and any authorised person assisting the officer”.

**Section 140**

Subsection (1): omit “and any authorised person assisting the officer”.

Subsection (2): omit “and any authorised person assisting the officer.”.

**Section 141**

Omit “and an authorised person assisting the officer”.

**Section 165(1)**

Omit “or an authorised person”.

**Section 166**

Subsections (1), (2), and (4): omit “or authorised person” in each place where it appears.

Subsection (4)(b): omit “or an authorised person”.

**Section 166A**

Omit “or authorised person”.

**Section 166C(3)**

Omit “or authorised person”.

**Section 177(1)(a)**

Omit “or authorised person”.

**Section 178(1)(a)**

Omit “or authorised person” in each place where it appears.

Omit “or an authorised person”.

**Section 191(1)(e)**

Omit “or authorised person”.

**Section 205B(2)**

Omit “an authorised person,”.

**Part 3**

**Consequential amendments relating to Excise and Excise-equivalent Duties Table replacing Schedule 3**

**Section 2**

Subsection (1): insert in their appropriate alphabetical order:

**2010 Excise and Excise-equivalent Document** has the meaning given in section 76A

**Excise and Excise-equivalent Duties Table** has the meaning given in section 76A

Subsection (1): definition of **excisable goods**: repeal and substitute:

**excisable goods** means goods on which excise duty is payable in accordance with Part A of the Excise and Excise-equivalent Duties Table

**Section 2**—*continued*

Subsection (1): definition of **manufacture**: omit the words before paragraph (a) and substitute “**manufacture**, in relation to goods specified in the Excise and Excise-equivalent Duties Table, means,—”.

Subsection (2)(d) and (e): repeal and substitute:

- (d) the term **per litre**, in respect of the levying of excise duty, for all excise items under the heading **Fuels** in Part A of the Excise and Excise-equivalent Duties Table, means the quantity of product expressed in litres at a temperature of 15°C;
- (e) the term **per litre**, in respect of the levying of excise-equivalent duty, for all Tariff items under the heading **Fuels** in Part B of the Excise and Excise-equivalent Duties Table, means the quantity of product expressed in litres at a temperature of 15°C.

Subsection (3): omit the words before paragraph (a) and substitute “For the purposes of paragraph (c)(ii) of the definition of manufacture in subsection (1), the term **ancillary process**, in relation to the manufacture of goods specified in the Excise and Excise-equivalent Duties Table that are neither tobacco nor a fuel, means 1 or more of the following processes:”.

**Section 10(a)**

Repeal and substitute:

- (a) the manufacture of goods specified in Part A of the Excise and Excise-equivalent Duties Table; or

**Section 68**

Repeal and substitute:

**68 Manufacture of excisable goods**

- (1) No person may manufacture goods specified in Part A of the Excise and Excise-equivalent Duties Table except in a manufacturing area that is licensed under this Act.
- (2) Subsection (1) is subject to any exceptions provided for under this Act.

Compare: 1966 No 19 s 108; 1986 No 44 s 11

**Section 70(1)**

Omit the words before paragraph (a) and substitute “Subject to any regulations made under section 71, all goods that are specified in Part A of the Excise and Excise-equivalent Duties Table must, on removal from a Customs controlled area, be entered—”.

**Section 73**

Subsection (1): repeal and substitute:

**Section 73**—*continued*

- (1) In respect of all goods that are manufactured in a manufacturing area and that are specified in Part A of the Excise and Excise-equivalent Duties Table there must be levied, collected, and paid excise duties, if any, at the appropriate rates set out in Part A of the Excise and Excise-equivalent Duties Table.

Subsection (5): repeal and substitute:

- (5) For the purposes of this section, **wine** means the goods referred to in any of excise item numbers 99.20.20L, 99.25.20B, 99.30.21D, 99.30.26E, 99.30.32K, and 99.30.47H of Part A of the Excise and Excise-equivalent Duties Table.

**Section 74(1)**

Repeal and substitute:

- (1) Subject to subsection (2), where goods specified in Part A of the Excise and Excise-equivalent Duties Table are manufactured in an area that is not licensed pursuant to section 12, the provisions of this Part and Part 8 apply as if the area were licensed as a manufacturing area under this Act.

**Section 75(1)**

Repeal and substitute:

- (1) Subject to this Act, and in addition to any other duties or levies payable on imported goods, excise-equivalent duty at the appropriate rate specified in Part B of the Excise and Excise-equivalent Duties Table must be levied, collected, and paid on all goods specified in Part B of the Excise and Excise-equivalent Duties Table that are imported.

**Section 77(1) and (2)**

Repeal and substitute:

- (1) The Governor-General may from time to time, by Order in Council, suspend the Excise and Excise-equivalent Duties Table in whole or in part, and by the same or a subsequent Order in Council, and in its place, impose on any goods specified in that table such excise duties and excise-equivalent duties as the Governor-General thinks fit.
- (1A) Subsection (1) is subject to subsection (2).
- (2) Excise duties and excise-equivalent duties imposed on goods pursuant to subsection (1) must not exceed the rate of excise duty or excise-equivalent duty on those goods set out in the Excise and Excise-equivalent Duties Table.

**Section 78**

Repeal and substitute:

**Section 78**—*continued***78 Power to amend Excise and Excise-equivalent Duties Table for certain purposes**

- (1) The Governor-General may from time to time, by Order in Council, amend the Excise and Excise-equivalent Duties Table by—
  - (a) revoking, inserting, or amending any heading, heading number, subheading, item, or item number or the title of any Part, section, chapter, or subchapter of the Tariff referred to in the Excise and Excise-equivalent Duties Table in any manner necessary to ensure that that Table conforms to the Tariff; or
  - (b) revoking, suspending, or amending a provision of the notes forming part of the Excise and Excise-equivalent Duties Table, or by inserting a new provision in the notes, for the purpose of ensuring the proper operation of the Excise and Excise-equivalent Duties Table; or
  - (c) revoking, suspending, inserting, or amending a statistical unit in the Excise and Excise-equivalent Duties Table.
- (2) Despite subsection (1)(c), the chief executive may, by notice in the *Gazette*, revoke, suspend, insert, or amend a statistical unit in the Excise and Excise-equivalent Duties Table.
- (3) No amendment made pursuant to this section may alter the duties or exemptions from duty under this Act applicable to goods classified under an item or heading so amended.

Compare: 1966 No 19 s 118CA; 1987 No 128 s 4

**Section 79**

Subsection (1): repeal and substitute:

- (1) The Governor-General may from time to time, by Order in Council, amend the Excise and Excise-equivalent Duties Table to impose such rates of excise duty and excise-equivalent duty as the Governor-General thinks fit on all or any of the alcoholic beverages and tobacco products as defined in subsection (4).
- (1A) Subsection (1) is subject to subsections (2) to (4).

Subsection (4): repeal and substitute:

- (4) In this section,—

**alcoholic beverages** means goods that are—

  - (a) goods specified in headings 22.03, 22.04, 22.05, 22.06, 22.08, 99.10, 99.20, 99.25, 99.30, 99.45, and 99.50 of the Excise and Excise-equivalent Duties Table, not being goods that are exempt from excise duty and excise-equivalent duty; or
  - (b) undenatured ethyl alcohol and other goods specified in headings 21.05, 21.06, 22.07, 33.02, 99.05, 99.06, 99.35, 99.42, and 99.43 of that table

**Section 79**—*continued*

(also not being goods exempt from excise duty and excise-equivalent duty)

**tobacco products** means goods specified in headings 24.02, 24.03, 99.60, and 99.65 of the Excise and Excise-equivalent Duties Table.

**Section 79A**

Subsection (1): repeal and substitute:

- (1) At any time during the second financial year, or the third financial year, that follows the financial year in which the current rates of excise duty and excise-equivalent duty on motor spirits came into force, the Governor-General may, by Order in Council, reduce or increase any or all of those rates of excise duty and excise-equivalent duty by amending the Excise and Excise-equivalent Duties Table.

Definition of motor spirits in subsection (2): repeal and substitute:

**motor spirits** means motor spirit and fuels containing motor spirit specified in excise item numbers 99.75.05F, 99.75.23D, 99.75.29C, 99.75.37D, 99.75.51K, 99.75.59E, 99.75.73L, 99.75.81A, and 99.75.93E and Tariff items 2207.20.23, 2207.20.35, 2710.19.13, 2710.19.15, 2710.19.21, 2710.19.25, 2710.19.27, 2710.19.39, 2710.19.64, 2710.19.70, 3824.90.87, 3824.90.93, and 3824.90.97 set out in the Excise and Excise-equivalent Duties Table.

**Section 83(2)**

Repeal and substitute:

- (2) Subsection (1) applies to an approval granted under any of the following:
  - (a) excise item number 99.35.30E in Part A of the Excise and Excise-equivalent Duties Table:
  - (b) excise item number 99.55.00D in Part A of the Excise and Excise-equivalent Duties Table:
  - (c) tariff item number 2207.10.29 in Part B of the Excise and Excise-equivalent Duties Table.

**Section 119(1)(b)**

Repeal and substitute:

- (b) the excise classification of those goods under the Excise and Excise-equivalent Duties Table:

**Section 122(1)(b)**

Repeal and substitute:

- (b) have a particular excise classification under the Excise and Excise-equivalent Duties Table; or

**Section 125(1)(c)**

Repeal and substitute:

- (c) the date of a material change to the Tariff Act 1988, or to the Excise and Excise-equivalent Duties Table, or to any applicable regulations made under this Act or the Tariff Act 1988, if that date occurs prior to importation or manufacture of the relevant goods, as the case may be; or

**Section 294(5)**

Repeal and substitute:

- (5) Every reference in any enactment in force immediately before the commencement, on 1 October 1996, of this Act to Schedule 3 of the Customs Act 1966 must, on and after that commencement, be read as a reference to (as the case may be)—
  - (a) Schedule 3 of this Act; or
  - (b) the Excise and Excise-equivalent Duties Table.

**Section 306**

Repeal.

**Part 4****Amendments updating terms relating to Police****Section 7(1)**

Omit “member of the Police” and substitute “constable”.

**Section 25(2)(a)**

Omit “member of the Police” and substitute “constable”.

**Section 32C(5)**

Paragraph (a) of the definition of **another officer**: omit “member of the police” and substitute “constable”.

**Section 144(2)**

Omit “member of the Police” and substitute “constable”.

**Section 148B(1), (2), (4), (6), and (8)**

Omit “member of the police” wherever it appears and substitute in each case “constable”.

**Section 148C(7)**

Paragraph (a) of definition of **another officer**: omit “member of the police” and substitute “constable”.

**Section 148C(7)**—*continued*

Definition of **detention**: omit “member of the police” and substitute “constable”.

**Section 149A(1) and (3)**

Omit “member of the police” and substitute “constable”.

**Section 149B**

Subsections (1), (2), (3), and (6): omit “member of the police” and substitute “constable”.

Subsections (1), (2), and (3): omit “or member has” and substitute “or constable has”.

Subsection (6): omit “or member thinks” and substitute “or constable thinks”.

**Section 149BA(1) and (5)**

Omit “member of the police” wherever it appears and substitute in each case “constable”.

**Section 149C(1) and (1A)**

Omit “member of the police” wherever it appears and substitute in each case “constable”.

**Section 149D(2)**

Omit “member of the police” and substitute “constable”.

**Section 168(6) and (9)**

Omit “member of the Police” wherever it appears and substitute in each case “constable”.

**Section 172(1)**

Omit “member of the Police” and substitute “constable”.

**Section 174(3)**

Omit “member of the Police” wherever it appears and substitute in each case “constable”.

**Section 175**

Omit “member of the Police” wherever it appears and substitute in each case “constable”.

**Section 175C(4)(a)**

Omit “member of the police” and substitute “constable”.

**Section 226(1) and (5)**

Omit “member of the Police” and substitute “constable”.

**Section 280C**

Paragraph (b) of the definition of **authorised officer**: omit “any sworn member of the police” and substitute “a constable”.

**Schedule 2**  
**Consequential amendments to other enactments relating to Excise  
and Excise-equivalent Duties Table replacing Schedule 3 of Customs  
and Excise Act 1996**

s 11(4)

**Part 1**  
**Amendments to Acts**

**Alcohol Advisory Council Act 1976 (1976 No 143)**

Section 39(2)(a): repeal and substitute:

- (a) for the purpose of aligning the rates for classes of liquor under this Act with the classification system applied to alcoholic beverages under Part B of the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996); and

**Energy (Fuels, Levies, and References) Act 1989 (1989 No 140)**

Definition of **engine fuel** in section 1B: repeal and substitute:

**engine fuel** means any gaseous or liquid fuel that can be used as a fuel for engines, and includes biofuel, diesel, petrol (which is called motor spirit in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996)), synthetic fuel, and blends of these

Section 24(1)(a) and (b): repeal and substitute:

- (a) if no Order in Council is in force under paragraph (b), specified in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996) as a type of—
  - (i) motor spirit; or
  - (ii) diesel; or
  - (iii) biodiesel; or
  - (iv) ethyl alcohol specified under the heading **Fuels** in Part A or B of the Excise and Excise-equivalent Duties Table (as so defined); or
- (b) specified in the Excise and Excise-equivalent Duties Table (as so defined) and prescribed by an Order in Council made on the recommendation of the Minister.

**Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)**

Section 213(3)(a): repeal and substitute:

- (a) on any fuel (or any category of fuel) specified in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and

**Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)—  
*continued***

Excise Act 1996) that is prescribed by regulations made under this Act;  
or

**Land Transport Management Act 2003 (2003 No 118)**

Definition of **motor spirits** in section 5(1): repeal and substitute:

**motor spirits** does not include aviation spirits of a kind specified in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996) as aviation fuel

**Local Government Act 1974 (1974 No 66)**

Paragraph (a) of definition of **specified engine fuel** in section 181(1): repeal and substitute:

- (a) means,—
- (i) if no Order in Council is in force under subparagraph (ii), engine fuel specified in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996) as a type of—
    - (A) motor spirit; or
    - (B) diesel (including blends of diesel and kerosene); or
    - (C) biodiesel; or
    - (D) ethyl alcohol specified under the heading **Fuels** in Part A or B of the Excise and Excise-equivalent Duties Table (as so defined); or
  - (ii) that part of engine fuel specified in the Excise and Excise-equivalent Duties Table (as so defined) and prescribed by an Order in Council made under section 199A; but

Section 199A(1)(a): repeal and substitute:

- (a) specify the engine fuels set out in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996) to be specified engine fuel for the purposes of this Act; and

**Part 2****Amendments to regulations****Climate Change (Liquid Fossil Fuels) Regulations 2008 (SR 2008/356)**

Regulation 3: insert in its appropriate alphabetical order:

**Excise and Excise-equivalent Duties Table** has the same meaning as in section 76A of the Customs and Excise Act 1996

**Climate Change (Liquid Fossil Fuels) Regulations 2008 (SR 2008/356)**—*continued*

Regulation 4(1)(a)(i): repeal and substitute:

- (i) excise item number 99.75.15C or 99.75.18H of Part A of the Excise and Excise-equivalent Duties Table; or

Regulation 4(1)(b)(i): repeal and substitute:

- (i) excise item number 99.75.18H of Part A of the Excise and Excise-equivalent Duties Table; or

Regulation 4(1)(c)(i): repeal and substitute:

- (i) excise item number 99.75.35H of Part A of the Excise and Excise-equivalent Duties Table; or

Regulation 4(2)(a)(i): repeal and substitute:

- (i) excise item number 99.75.60J of Part A of the Excise and Excise-equivalent Duties Table; or

**Injury Prevention, Rehabilitation, and Compensation (Motor Vehicles Levies) Regulations 2009 (SR 2009/60)**

Regulation 5(2): omit the words before paragraph (a) and substitute “The rate of fuel levy is 9.90 cents per litre of motor spirit described in the Excise and Excise-equivalent Duties Table (as defined in section 76A of the Customs and Excise Act 1996) by any of the following numbers:”.

## Reprints notes

### **1** *General*

This is a reprint of the Customs and Excise Amendment Act 2009 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