



# **Customs and Excise (Budget Measures—Motor Spirits) Amendment Act 2013**

Public Act 2013 No 24  
Date of assent 20 May 2013  
Commencement see section 2

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

**1 Title**

This Act is the Customs and Excise (Budget Measures—Motor Spirits) Amendment Act 2013.

**2 Commencement**

This Act comes into force on 1 July 2013.

**Part 1  
Amendments to  
Customs and Excise Act 1996**

**3 Principal Act**

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

**4 New section 79AC inserted (Rates of duties on motor spirits increased by 3 cents on 1 July in 2013, 2014, and 2015)**

(1) After section 79AB, insert:

**“79AC Rates of duties on motor spirits increased by 3 cents on 1 July in 2013, 2014, and 2015**

“(1) In accordance with section 76G(1), this section 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 motor spirits (as defined in subsection (4)); and

“(b) a rate of that kind expressed either as a rate ‘per l’ or as a rate ‘per l ms’; and

- “(c) not a component of a rate of that kind that is a component expressed as plus a stated amount ‘per g of Pb’; and  
“(d) in force immediately before 1 July in 2013, 2014, or 2015.
- “(3) The rate is on that date replaced with a new rate calculated by adding to the rate the amount of 3 cents.
- “(4) **Motor spirits**, in this section, means any 1 or more fuels that are, or that contain, motor spirit.”
- (2) Section 79AC of the principal Act (as inserted by subsection (1)) is repealed on 1 July 2015 (but without affecting any amendments it makes before or on that date).
- 5 Section 79A amended (Power to alter rates of excise duty and excise-equivalent duty on motor spirits by Order in Council)**  
In section 79A(1), replace “the current rates” with “any current rates”.

## Part 2

### Consequential amendments

- 6 Principal regulations**  
This Part amends the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 (the **principal regulations**).
- 7 New regulation 6A inserted (Rates of refunds in respect of motor spirits increased by 3.45 cents on 1 July in 2013, 2014, and 2015)**
- (1) After regulation 6, insert:  
**“6A Rates of refunds in respect of motor spirits increased by 3.45 cents on 1 July in 2013, 2014, and 2015**  
“(1) A rate is amended by this regulation only if the rate is one that is—  
“(a) a rate of refunds of excise duty, excise-equivalent duty, and goods and services tax to which persons are entitled under regulation 5 in respect of motor spirits; and

- “(b) a rate that is specified in regulation 6(a), and that is expressed in cents per litre; and
- “(c) in force immediately before 1 July in 2013, 2014, or 2015.
- “(2) The rate is on that date replaced with a new rate calculated by adding to the rate the amount of 3.45 cents.”
- (2) Regulation 6A of the principal regulations (as inserted by subsection (1)) is revoked on 1 July 2015 (but without affecting any amendments it makes before or on that date).

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**Legislative history**

16 May 2013	Introduction (Bill 111–1), first reading, second reading, committee of the whole House, third reading
20 May 2013	Royal assent

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This Act is administered by the New Zealand Customs Service.

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