

**Reprint
as at 1 October 2018**



**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

Customs and Excise (Budget Measures—Motor Spirits) Amendment Act 2013: repealed, on 1 October 2018, pursuant to section 442 of the Customs and Excise Act 2018 (2018 No 4).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 (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- (2) Section 79AC of the principal Act (as inserted by subsection (1)) is repealed on 1 July 2015 (but without affecting any amendments it makes before or on that date).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).

Reprints notes

1 *General*

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