

# **Biofuel Bill**

Government Bill

As reported from the Local Government and  
Environment Committee

## **Commentary**

### **Recommendation**

The Local Government and Environment Committee has examined the Biofuel Bill and recommends by majority that it be passed with the amendments shown.

### **Introduction**

The Biofuel Bill implements the biofuel sales obligation, updates the regulatory regime for petroleum to incorporate all modern fuels including biofuels, and amends other legislation to provide for the introduction of biofuels and biofuel blends. The bill makes amendments to the Energy (Fuels, Levies, and References) Act 1989, the Customs and Excise Act 1996, the Tariff Act 1998, the Local Government Act 1974, and consequential amendments to a number of other Acts.

The bill includes biodiesel within the Customs regime to allow the collection of the levy and facilitate the administration of the obligation.

We recommend a number of changes to the bill as introduced. This commentary addresses the major issues considered and rec-

ommended amendments. It does not discuss minor and technical amendments.

### **Submissions received**

We received 36 submissions on the bill representing a range of interests, including the oil industry, the transport sector, environmental groups, the energy and renewables sector, and the scientific and academic communities. The majority of submitters supported the introduction of a biofuel sales obligation to promote sustainability, security of energy supply, and the reduction of greenhouse gas emissions. Submitters raised a number of technical and logistical matters regarding the implementation of the obligation. Apart from these, a number of issues emerged repeatedly:

- ensuring the standards (including sustainability standards) of qualifying biofuels
- the social, economic, and environmental impacts of biofuel production
- the actual effect of biofuel production and use on greenhouse gas emissions
- costs to and communication with consumers.

### **Commencement**

The bill as introduced provides that clauses 7 and 19 would come into force on 1 July 2008, with the remainder coming into force on 1 April 2008. We recommend that all provisions in the bill should come into force on 1 October 2008.

### **Obligation levels**

The bill as introduced requires petrol and diesel suppliers to also supply biofuels with an initial level of 0.53 percent in 2008 increasing to an upper level of 3.4 percent in 2012. In the bill's policy development, an upper level of 2.25 percent was consulted on. During the 2006 consultation process, an opportunity was identified for the domestic production of maize ethanol. As a result, the 2012 obligation level was increased to 3.4 percent in the bill as introduced, with a significant rise of 1.67 percent to 3.35 percent occurring between 2010 and 2011.

We received submissions from various parties suggesting that lowering the mandate would mean that suppliers would incur lower costs and that concerns about ensuring the sustainability of qualifying biofuels would be lessened. As the opportunities for domestic maize ethanol production are now unlikely to occur in the initial obligation period, we recommend that the mandate be amended to begin on 0.5 percent in 2008, increasing annually by 0.5 percent to a level of 2.5 percent in 2012.

We were advised that the level of 2.5 percent by 2012 could be met through domestic production. We note that Gull has already sold an amount equal to its first-year obligation.

### **Sustainability of qualifying biofuels**

There has been much discussion internationally and in New Zealand about the effects of biofuel production and use, what biofuel sustainability actually means, and how it can be determined. A major challenge in our consideration was to ensure that only biofuels that are truly sustainable would qualify for inclusion in the biofuel sales obligation.

We recommend amending the purpose provision, new section 34A, as inserted by clause 9, of the Energy (Fuels, Levies, and References) Act relating to the biofuel sales obligation. The word “sustainable” should be inserted, so that it reads: “The purpose of this part is to ensure that sustainable biofuels are supplied in New Zealand.”

### **Principles**

Biofuels are commonly perceived as carbon-reducing substitutes for fossil fuels, with the carbon they release as they are burned in engines being offset by that absorbed into the atmosphere as the crops grow. But certain factors, including energy used to produce the fuels, cultivation time, and dedication of existing fields to the production of biofuel crops, mean that reductions vary significantly and a biofuel may create more greenhouse gas emissions than it saves over its life-cycle. When specifying required minimum reductions in emissions for biofuels relative to petroleum-based fuel, we were advised that the measured percentage reduction can vary greatly depending on the methodology used.

Another major concern regarding sustainable biofuel production is competition for arable land with food production. Worldwide arable land is a scarce resource. Biofuels may be grown on the best quality land, leaving cereals and other food crops to lower-quality land. In her submission to the committee, the Parliamentary Commissioner for the Environment noted further concerns about food security: many first-generation biofuels that utilise feedstocks such as soy, corn, sugarcane, and rapeseed may compete directly with food and animal feed. We note that there is concern here and internationally about subsidies and protective tariff policies for biofuels in the United States, and their impact on the availability of certain food crops for human consumption.

We are also concerned about the impact on biodiversity of conversion of land from native forest, food crops, or other current uses to biofuel production. For example, a native forest might be cleared to either grow biofuel crops or to grow food crops displaced by biofuel crops. We recommend the insertion of new section 34GA to the Energy (Fuels, Levies, and References) Act, as inserted by clause 9 of the bill. Under new section 34GA(1), the Minister of Energy would have to recommend, as soon as practicable after the section came into force, an Order in Council which would specify the criteria for biofuels to be included in the biofuel sales obligation. Before making the Order in Council, the Minister would have to be satisfied that the Order ensured that qualifying biofuels were sustainable, that it appropriately considered the indirect effects of biofuel production, and that it was consistent with the three principles of sustainable biofuels established in new section 34GA(3).

We accordingly recommend that the following principles of sustainable biofuels be inserted into the bill:

- that they must emit significantly less greenhouse gas over their lifecycles than fossil fuels
- that they must not compete with food production or be produced using land of high value for food production
- that their production must not reduce indigenous biodiversity or adversely affect land with high conservation values.

In order to clearly signal the sources of biofuel associated with food production that we believe should count towards the obligation, we recommend that the bill state that the following biofuels do not

contravene the second sustainability principle, regarding competition with food production:

- by-products of food production described in the Order in Council
- ethanol from sugarcane grown in circumstances and areas described in the Order in Council
- rotational oilseed crops grown not more than 12 months in any 24-month period on the same land, or as otherwise specified in the Order in Council.

In addition we recommend, under new section 34GA(3), that the Minister's Order in Council would have to specify various matters in relation to the three sustainability principles:

- a methodology to assess lifecycle greenhouse gas emissions from engine fuels
- minimum levels of greenhouse gas emission reductions for qualifying biofuels relative to fossil fuels, which must be no less than 35 percent
- a methodology to assess the effect of the production of a biofuel on food production and for assessing whether those effects amount to competition
- a mechanism for recognising particular land (including land outside New Zealand) as having high value for food production
- a mechanism for recognising particular land (including land outside New Zealand) as having high conservation value
- a methodology for assessing the effects of the production of a biofuel on indigenous biodiversity and on land of high conservation value.

If an Order in Council were not recommended by 30 June 2009, proposed new subsection 34GA(4) would require the Minister to report to the House of Representatives explaining why he or she had not recommended that such an order be made, explaining any alternative methods of ensuring that qualifying biofuels are sustainable, and indicating the time within which the Minister would make his or her recommendation.

While the principles would only apply when the Order in Council is made, we believe their inclusion in the bill would send a clear signal to obliged persons as to which biofuels were acceptable.

### **Information to be supplied by obliged persons**

Clause 12 amends current section 36 of the Energy (Fuels, Levies, and References) Act, which empowers the Minister of Energy to request any specified information at any time about engine fuel (which includes biofuels). We recommend that the type of information that may be required be expanded to reflect the insertion of sustainability principles into the bill. For this purpose, information to be supplied might include, amongst other matters, the source of the biofuel, the process by which it was produced, its qualities, its intended end use, and its consistency with the sustainability principles outlined in new section 34GA(3).

The bill provides for the making of entitlement agreements, under which an obliged person can become entitled to count the ownership of another person's qualifying biofuel. We recommend that the type of prescribed information that can be specified in an entitlement agreement, as provided in new section 34R(3), be similarly expanded for consistency with the recommended amendments to clause 12.

### **Domestic biofuel industry**

We are aware that the biofuel industry in New Zealand is developing rapidly and believe that the implementation of the biofuel sales obligation sends an important signal that the domestic production of biofuels should be promoted and supported.

First-generation biofuels are proven and in current production around the world in commercial quantities. They are mostly produced from food-related feedstocks or wastes, typically biodiesel from pure plant oil or tallow, sugarcane ethanol, or starch-based or corn ethanol. Second generation biofuels are commercially unproven. They are typically derived from non food-related agricultural and forest biomass, algae and wastes. Some can be grown on marginal land.

Major oil companies suggested that they would have difficulty accessing the volume of biofuel required to meet the 3.4 per cent obligation specified in the bill as introduced, which would require up to eight petajoules of biofuel. The potential for domestic production over the period to 2012 of up to four petajoules of biodiesel from tallow, around two petajoules of biodiesel from rapeseed, and 0.3 PJ of ethanol (mainly whey) has been identified. Some companies are already producing modest amounts of biodiesel and ethanol domesti-

cally and we were told in submissions that there are a number of companies interested in investing in New Zealand for biofuel production (mainly biodiesel), but some investment decisions would rely on the outcome of this bill.

Officials advised that if the various domestic biofuel production projects in development progress to completion, the obligation could be met from domestic supply, especially as we now recommend that the 2012 obligation level be lowered to 2.5 percent. However, we recognise that imported bioethanol is probably the most cost-effective supply option for oil companies at present, and that bioethanol inevitably represents the main focus of their current policy on biofuels.

### **Excise treatment of biodiesel and bioethanol**

We remain concerned that the bill maintains the existing excise regime for biodiesel and fuel ethanol, and thus provides an advantage to the latter because fuel ethanol, including imported ethanol, is exempt from New Zealand excise tax. The exemption effectively represents a subsidy for ethanol and submitters told us that this is likely to undermine support for biodiesel, which is currently the most commercially available biofuel produced in New Zealand.

We considered various options for levelling the comparative advantage of ethanol over biodiesel, including

- imposing excise on fuel ethanol
- providing some kind of refund for the use of biodiesel in vehicles subject to road user charges
- providing an appropriate level of subsidy for biodiesels.

We believe that there is merit in each of these options but accept that they have implications beyond this bill and should be the subject of further policy development and consultation.

We note that the Government intends to examine the relative tax treatments of biodiesel and ethanol in its 2010 review of the biofuels obligation policy. We believe that this review will be very important for ensuring that secure and sustainable energy sources are encouraged in New Zealand. We strongly recommend that the scope of the review be broadened to consider the relative tax treatment of all engine fuels, including LPG, CNG, and electric cars, and recommend that

the tax advantage currently enjoyed by ethanol be removed at this time.

### **Impact on the cost of fuel**

Given the current high levels of fuel prices and the volatility of fuel markets, we believe it is important that the possible impact of the biofuel sales obligation on consumers is understood.

Submissions from oil companies and biofuel producers revealed a range of views on the anticipated costs of introducing biofuel blends. One estimated that B5 biodiesel could be up to 6 cents per litre more expensive than diesel, but that E10 ethanol could be up to 4 cents per litre cheaper than petrol on the basis of fuel costs and not including infrastructure costs. Other estimates of prices for B5 were that it could be between 0 and 1.7 cents per litre more expensive than mineral diesel or up to 4.5 cents per litre more expensive.

Officials advised that the extent to which the obligation may increase fuel prices at the pump is determined by the required infrastructure investments and the relative costs of biofuels in comparison with petrol and diesel.

Some oil companies informed us that distributional infrastructure investments required to meet the original obligation of 3.4 percent would be in the range of \$50–100 million. This would equate to approximately 0.2 to 0.4 cents per litre if fully recovered over the 2008–2012 period.

Actual costs of fuel following the implementation of the biofuel sales obligation would depend on number of factors, including

- the cost of oil
- the cost of biofuels
- how oil companies decide to implement the obligation
- the price of the New Zealand dollar
- the level of competition in the market.

### **Further suggested amendments**

We received a number of supplementary submissions from the major oil companies suggesting further amendments to the bill to address

various technical compliance issues. The main issues of concern were:

- the point of removal for home consumption (the point at which the relevant duty for imported fuels and fuels manufactured in New Zealand is payable), from the current point of import or refinery to the terminal gate
- the requirement that blending of biofuel blends take place in a licensed manufacturing area
- the excise-equivalent duty that applies to imports of undenatured ethanol
- changes to the assessment point for the fuel monitoring levy.

We were advised that these matters are continuing to be discussed by officials and industry.

### **Annual returns**

The bill as introduced requires a person subject to the biofuel sales obligation to file an annual return, which provides calculations of the amounts of biofuel an obliged person is required to sell, the amount of actual qualifying biofuel sold, and any information prescribed in regulations.

We recommend the insertion of new section 34U(2)(b), as inserted by clause 9, to require obliged persons to provide information in their annual returns on the sustainability of the biofuels supplied towards the obligation.

We recommend the insertion of new clause 34U(3) to require that an obliged person must file a replacement annual return within four months of becoming aware that an annual return it has filed is incorrect or incomplete. Failure to do so would be an offence with the same penalty as other offences related to the filing of annual returns.

### **Civil penalties**

New sections 34W and 34X establish the civil penalties and procedures that would apply when an obliged person's actual amount of qualifying biofuel failed to equal or exceeded their required amount (34W), or a person's actual amount of a class of qualifying biofuel did not equal or exceed the required amount (34X).

The requirement to file an annual return also has implications for the time within which an application to a court seeking a civil penalty must be made.

The bill as introduced states that an application is to be made within two years of the date the annual return should have been filed. We recommend that the commencement of the limitation period be set at the latest of the date on which an annual return should have been filed, the date on which a revised return should have been filed, or the date on which an obliged person would be convicted of an offence under new section 34U in relation to that year's annual return.

We also recommend that new sections 34W(5) and 34X(6) be amended to extend the limitation period within which an application for a civil penalty must be made. We recommend that the limitation period be three years, which we believe would provide sufficient time to discover, investigate, and respond to a breach or potential breach.

### **National Party minority view**

The biofuels policy provided for in this bill fails to heed the widespread international concern about mandatory sales obligations, and particularly their effect on food supply and biodiversity, and recent research showing minimal real reductions in greenhouse gas emissions.

National is concerned that in proceeding with this bill, the Government is ignoring the advice of the OECD Roundtable on Sustainable Development, the UK House of Commons Environmental Audit Committee Report, the G8 Conference of Legislators, the UK Chief Scientist, the World Food Organisation, the Royal Society, the World Bank and the United Nations Secretary General all of whom have expressed serious concerns about biofuels.

National is particularly concerned that the advice of New Zealand's Parliamentary Commissioner for the Environment that the bill not proceed, is being ignored. This advice notes that biofuels pose a risk to New Zealand's clean green image. The Commissioner wisely notes the huge difficulty and cost in verifying the sustainability of imported biofuels and the risk of monopoly pricing associated with mandating a limited domestic supply.

The committee attempted to resolve the issues over food supply, biodiversity and the questionable reductions in emissions by requiring “sustainable” biofuels. Legislators have been struggling with the definition of sustainability for twenty years and the committee has been no more successful in giving it clear and precise meaning. The committee has opted to pass the problem on to officials who are to resolve this fundamental issue through regulations. Officials are being given a hospital pass.

Officials initially told the committee that setting a sustainability standard would take until 2011. This is consistent with the European timeline for developing their biofuel sustainability standard. This timeline is not surprising given how complex it is to define and measure direct and indirect effects on emissions, food supply and biodiversity. The assumption in the bill that New Zealand is able to quickly resolve this, despite years of angst in far larger countries, is naive and unwise.

The Bill is seriously flawed in its timing. The biofuels sales obligation is to take effect on 1 October 2008, yet the sustainability standard will not come into effect, at the earliest, until 1 July 2009. There is no guarantee it will come into effect then, as all the bill requires is for the Minister to notify the House by 30 June 2009 as to why a sustainability standard for biofuels has not been implemented. National is sure, whoever becomes the next Government, that this cannot be done properly in the timeframe of the bill.

It is madness that the mandatory sales obligation comes into effect before the regulations defining sustainable biofuels. Climate change is a long-term issue. The bill is only requiring 0.5 percent of biofuels for the first year, and the environmental benefits are negligible. National can only conclude that this deliberate placing of the cart before the horse is for political reasons.

The major problem of proceeding with the requirement for biofuels before the standards are set is that expensive investments in infrastructure have to be made without knowing the rules of what fuels from what sources are to be acceptable under the legislation. National attempted to advance a simple amendment that required the standards to be set before the mandatory sales obligations could take effect but this was not successful.

A further mess in the policy is the incentive to use ethanol over biodiesel to meet the mandatory sales obligation. Ethanol has no

greater environmental benefit than biodiesel yet receives a 42 cents per litre advantage, being exempt from excise tax. These two fuels should be treated equally and this should be resolved prior to fuel suppliers making long term investments in meeting their biofuels obligations. Instead this problem is being deferred until 2012.

National's final concern is cost. Officials advised that every cent per litre on fuel costs New Zealanders an additional \$60 million per year. At a time when families are under extreme budgetary pressure from rising food, housing and energy costs, Parliament needs to be very sure that any additional costs are well justified. It also needs to consider the wider economic effects of contributing to inflationary pressures.

Submitters' estimates on the cost of this bill ranged from biofuel suppliers of 1.5 cents per litre to fuel companies' estimates of 7 cents per litre. A midrange figure of 4 cents per litre is reasonable and amounts to a \$240-million-per-year cost to the economy. This annual cost is significantly out of step with the amounts being spent on greenhouse gas emissions from animals (\$5 million per year), solar water heating (\$4 million per year), geothermal energy (\$1 million per year), and tidal energy (\$1 million per year).

National also notes that this biofuels policy contradicts the underlying principles of an emissions trading scheme (ETS). The scheme will equally assist carbon emission reductions across various sectors and does not play favourites. When implemented, an ETS will give further price advantage to biofuels and we question why biofuels justify double assistance from an ETS as well as a biofuels sales obligation. This point is particularly relevant when fossil fuels have increased so dramatically in price over the past six months, substantially improving the economic viability of biofuels.

National concludes that this Biofuel Bill is very poor public policy. It has high costs for small, if any, environmental benefits. There is no certainty that the sustainability issues can be resolved. It is irresponsible to be proceeding with the compulsory biofuels requirement ahead of implementing the necessary regulations. National strongly opposes the passage of this bill.

## **Appendix**

### **Committee process**

The Biofuel Bill was referred to the committee on 16 October 2007. The closing date for submissions was 31 January 2008. We received and considered 36 submissions from interested groups and individuals. We heard 24 submissions.

We received advice from the Ministry of Economic Development.

### **Committee membership**

Moana Mackey (Chairperson) (from 7 November 2007)

John Carter (Deputy Chairperson)

Hon David Benson-Pope (from 7 November 2007)

Mark Blumsky

Hon Mark Burton (from 7 November 2007 until 2 April 2008)

Hon Steve Chadwick (until 7 November 2007)

Jacqui Dean

Russell Fairbrother (until 7 November 2007)

Martin Gallagher (until 7 November 2007)

Hon Marian Hobbs

Su'a William Sio (from 2 April 2008)

Hon Dr Nick Smith

Mētīria Turei

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**Key to symbols used in reprinted bill**

**As reported from a select committee**

text inserted unanimously

~~text deleted unanimously~~

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*Hon David Parker*

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Government Bill

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

**1 Title**

This Act is the Biofuel Act **2007**.

**2 Commencement**

(1) ~~Sections 7 and 19~~ come into force on ~~4 July 2008~~. 5

(2) The rest of this Act comes into force on ~~4 April 2008~~.

**2 Commencement**

This Act comes into force on **1 October 2008**.

**Part 1**

**Amendments to Energy (Fuels, Levies,  
and References) Act 1989** 10

**3 Principal Act amended**

**This Part** amends the Energy (Fuels, Levies, and References) Act 1989.

**4 New section 1B inserted** 15

The following section is inserted after section 1A:

**“1B Interpretation**

In this Act, unless the context otherwise requires,—

“**biofuel** means any gaseous or liquid fuel produced from biomass that can be used as a fuel for engines 20

“**distribution** includes sale

“**energy** means work or heat that is or may be produced or derived from coal, electricity, gas, geothermal activity, petroleum, petroleum products, uranium, wind, biomass, sun, water, or any other fuel (including engine fuel) or any other source 25

“**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 Schedule 3 of the Customs and Excise Act 1996), synthetic fuel, and blends of these

“**Minister** means the Minister of the Crown who, under the authority of any warrant or with the authority of the Prime Min- 30

ister, is for the time being responsible for the administration of this Act

“**Ministry** means the department of State that, with the authority of the Prime Minister, is for the time being responsible for the administration of this Act

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“**Secretary** means the chief executive of the Ministry.”

## 5 Section 12 repealed

Section 12 is repealed.

## 6 Control of goods or services

Section 13(2)(a) is amended by omitting “and petroleum chemicals” and substituting “petroleum chemicals, and engine fuels”.

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## 7 New section 24 substituted

Section 24 is repealed and the following section substituted:

### “24 Petroleum ~~and~~ or engine fuel monitoring levy

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“(1) A levy of 0.045 cents, or such lesser amount as may be prescribed, is payable for each complete litre of petroleum ~~and~~ or engine fuel that is,—

“(a) ~~if no Order in Council is in force under paragraph (b), specified in Schedule 3 of the Customs and Excise Act 1996 as a type of motor spirit, diesel, biodiesel, or ethyl alcohol; or~~

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“(a) if no Order in Council is in force under paragraph (b), specified in Schedule 3 of the Customs and Excise Act 1996 as a type of—

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“(i) motor spirit; or

“(ii) diesel; or

“(iii) biodiesel; or

“(iv) ethyl alcohol specified under the heading **Fuels** in Part A or B of Schedule 3 of the Customs and Excise Act 1996; or

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“(b) specified in Schedule 3 of the Customs and Excise Act 1996 and prescribed by an Order in Council made on the recommendation of the Minister.

“(2) The levy must be paid to the New Zealand Customs Service— 35

- “(a) by the person who would be liable to pay excise duty or excise-equivalent duty under the Customs and Excise Act 1996 if any were payable; and
- “(b) when any excise duty or excise-equivalent duty would be paid if any were payable. 5
- “(3) The New Zealand Customs Service must collect the levy on behalf of the Secretary and must pay the amount collected to the Secretary.
- “(4) In respect of the levy,—
- “(a) sections 14, 26, and 29 to 34 apply: 10
- “(b) sections 27 and 28 do not apply.”
- 8 Offence to make incorrect statement**
- Section 32 is amended by repealing subsection (1) and substituting the following subsection:
- “(1) Every person commits an offence who,— 15
- “(a) in any information or particulars supplied under section 31,—
- “(i) makes a material statement knowing that it is incorrect; or
- “(ii) knowingly makes any material omission; or 20
- “(b) resists, obstructs, deceives, or attempts to deceive any person who is exercising or attempting to exercise any power or function under section 31; or
- “(c) refuses or fails without reasonable excuse to comply with any requirement made under paragraph (c) or (d) 25 of section 31(1).”
- 9 New Part 3A inserted**
- The following Part is inserted after Part 3:
- “Part 3A**
- “Biofuel obligation 30**
- “34A Purpose of this Part**
- The purpose of **this Part** is to ensure that sustainable biofuels are supplied in New Zealand.
- “34B Outline of this Part**
- This Part** provides— 35

- “(a) that each year, an obliged person’s fuel must include biofuel:
- “(b) how to calculate the amount of biofuel required:
- “(c) that exported fuels do not count:
- “(d) that the required amount of biofuel may be deferred in the first 2 years of the obligation: 5
- “(e) that obliged persons have choices about how to treat surpluses and shortfalls of biofuel:
- “(f) that agreements may allow entitle obliged persons to count others’ biofuel towards their obligation: 10
- “(g) that a civil penalty applies for not having the required biofuel.

“**34C Status of examples**

- “(1) An example used in **this Part** is only illustrative of the provision to which it relates and it does not limit the provision. 15
- “(2) If an example and a provision to which it relates are inconsistent, the provision prevails.

“**34D Interpretation**

In **this Part**, unless the context otherwise requires,—

“**actual amount of qualifying biofuel** has the meaning given by **section 34L(2)** 20

“**biofuel percentage** means, in relation to any particular year, the percentage set out in **Schedule 5**

“**energy content** means gross energy content calculated in petajoules on the basis of volumetric energy values 25

“**export** has the same meaning as **exportation** in section 2(1) of the Customs and Excise Act 1996

“**force majeure event** has the meaning given by **section 34Y**

“**New Zealand** has the same meaning as in section 2(1) of the Customs and Excise Act 1996 30

“**obligation engine fuel** has the meaning given by **section 34F**

“**obliged person** has the meaning given by **section 34E**

“**petajoules** means petajoules expressed as a decimal and rounded to 5 decimal places, with numbers at the midpoint or 35

greater being rounded up and other numbers being rounded down

“**qualifying biofuel** has the meaning given by **section 34G**

“**required amount of qualifying biofuel** has the meaning given by **section 34L(1)**

5

“**shortfall** has the meaning given by **section 34Q(3)**

“**surplus** has the meaning given by **section 34Q(1)**

“**Tariff** has the same meaning as in section 2(1) of the Tariff Act 1988

“**trigger point** has the meaning given by **section 34H**

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“**year** means calendar year, but includes year 1

“**year**—

“(a) means a calendar year; and

“(b) includes year 1

“**year 1** means the period beginning on the commencement of **this Part** and ending on 31 December in the same year

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“**year 2** means the next calendar year after year 1 that starts on 1 January

“**year 3** means the next calendar year after year 2 that starts on 1 January.

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“**34E Definition of obliged person**

“(1) An **obliged person** is a person who owns obligation engine fuel at the trigger point.

“(2) The Governor-General may, by Order in Council made on the recommendation of the Minister, exempt a person or a class of persons who owns obligation engine fuel at the trigger point from being an obliged person for the purposes of **this Part** if the Minister is satisfied that the person ~~is a person or is in a class of persons that~~ or class of persons—

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“(a) does not sell or use a significant amount of obligation engine fuel in New Zealand; and

30

“(b) ~~the Minister considers~~ is not relevant to the purposes of **this Part**.

**“34F Definition of obligation engine fuel**

“(1) **Obligation engine fuel** means that part of engine fuel specified in Schedule 3 of the Customs and Excise Act 1996 that is,—

“(a) if no Order in Council is in force under **paragraph (b) subsection (1A)**, diesel or motor spirit; or 5

“(b) ~~an engine fuel prescribed by an Order in Council.~~

“(b) if an Order in Council is in force under **subsection (1A)**, obligation engine fuel prescribed by that Order in Council. 10

“(1A) The Governor-General may, by Order in Council made on the recommendation of the Minister, prescribe engine fuel that is obligation engine fuel.

“(2) The part of engine fuel that is obligation engine fuel remains so whether or not it is blended with anything else. 15

**“34G Definition of qualifying biofuel**

“(1) **Qualifying biofuel** means that part of engine fuel,—

“(a) if no Order in Council is in force under **subsection (2)**, specified ~~in~~ under the heading **Fuels** in Part A or B of Schedule 3 of the Customs and Excise Act 1996 that is 20  
biodiesel or ethyl alcohol produced from biomass; or

“(b) if an Order in Council is in force under **subsection (2)**, that is a biofuel prescribed in that Order in Council.

“(2) ~~An Order in Council may~~ The Governor-General may, by Order in Council made on the recommendation of the Minister, prescribe that biofuels of the following types or classes are or are not qualifying biofuels: 25

“(a) biofuels of a particular type:

“(b) biofuels produced from a particular type or source of biomass: 30

“(c) biofuels produced from or refined through a particular process:

“(d) biofuels with specified qualities:

“(e) biofuels meeting specified environmental or sustainability standards or specifications ~~(for example,~~ 35  
~~specifications providing that qualifying biofuels must be produced from biomass grown without causing un-~~

- due environmental harm and without unduly impinging on food production):
- “(f) biofuels meeting other specified standards or specifications:
  - “(g) biofuels with a particular end use or type of end use. 5
- “(2A) In making a recommendation under this section, the Minister must take into account—
- “(a) the purpose of this Act; and
  - “(b) the principles of sustainable biofuels set out in **section 34GA(3)**. 10
- “(3) The part of engine fuel that is qualifying biofuel remains so whether or not it is blended with anything else.
- “**34GA Minister must recommend Order in Council under section 34G(2) providing qualifying biofuels must be sustainable biofuels** 15
- “(1) The Minister must recommend the making of an Order in Council under **section 34G(2)** as soon as practicable after this section comes into force.
  - “(2) The Minister must be satisfied, before making the recommendation, that the Order in Council will— 20
    - “(a) provide that qualifying biofuels are sustainable biofuels; and
    - “(b) be consistent with the principles of sustainable biofuels in **subsection (3)**; and
    - “(c) appropriately consider the indirect effects of biofuel production. 25
  - “(3) The principles of sustainable biofuels are as follows:
    - “*Principle 1: Less greenhouse gas*
    - “Sustainable biofuels emit significantly less greenhouse gas over their life cycle than obligation engine fuel. In relation to this principle, the Order in Council must— 30
      - “(a) specify a methodology for life cycle assessment of greenhouse gas emissions from obligation engine fuels; and
      - “(b) specify minimum levels of no less than 35% greenhouse gas emission reductions for qualifying biofuels in comparison to obligation engine fuel. 35

“Principle 2: Food production

- “ Sustainable biofuels do not compete with food production and are not grown on land of high value for food production. Without limitation, the following biofuels do not contravene this principle: 5
- “(a) byproducts of food production described in the Order in Council:
- “(b) ethanol from sugarcane grown in circumstances and in areas described in the Order in Council:
- “(c) rotational oilseed crops grown not more than 12 months in any 24-month period on the same land or as otherwise specified in the Order in Council. 10
- “ In relation to this principle, the Order in Council must—
- “(a) specify a methodology for assessing the effects of the production of a biofuel on food production and for assessing whether those effects amount to competition; and 15
- “(b) specify a mechanism for recognising particular land (including land outside New Zealand) as being land of high value for food production. 20
- “Principle 3: Biodiversity and land with high conservation value
- “ The production of sustainable biofuels does not reduce indigenous biodiversity or adversely affect land with high conservation value. In relation to this principle, the Order in Council must— 25
- “(a) specify a mechanism for recognising particular land (including land outside New Zealand) as having high conservation value; and
- “(b) specify a methodology for assessing the effects of the production of a biofuel on indigenous biodiversity and land of high conservation value. 30
- “(4) If the Minister has not recommended an Order in Council referred to in **subsection (1)** by **30 June 2009**, the Minister must report to the House of Representatives about the following: 35
- “(a) the reasons why the Minister has not recommended that such an Order in Council be made; and

- “(b) any alternative methods to the method set out in this section of ensuring qualifying biofuels are sustainable biofuels; and
- “(c) the time when the Minister intends to make such a recommendation. 5

**“34H Definition of trigger point**

“(1) **Trigger point** means, in relation to obligation engine fuel or qualifying biofuel,—

- “(a) if no Order in Council is in force under **subsection (2)**, the time when the engine fuel is removed for home consumption under the Customs and Excise Act 1996; or 10
- “(b) if an Order in Council is in force under **subsection (2)**, the time described by that Order in Council.

“(2) ~~An~~ The Governor-General may, by Order in Council made on the recommendation of the Minister, set out for the purposes of **subsection (1)(b)** ~~must set out~~— 15

- “(a) the time of the trigger point for the engine fuel, which may be, for example, when the engine fuel was imported or when the engine fuel leaves the place where it is blended or produced; and 20
- “(b) the information required in relation to that engine fuel; and
- “(c) the verification and auditing procedures in relation to that engine fuel; and 25
- “(d) any other provisions to ensure that engine fuel is only counted as going through the trigger point once.

**“34I Governor-General may revise biofuel percentage annually**

The Governor-General may, by Order in Council made on the recommendation of the Minister, amend **Schedule 5** to revise the biofuel percentage for any ~~future years~~ year after the year in which the Order in Council is made. 30

**“34J Consultation and confirmation requirements for Orders in Council under sections 34F to 34Hsection 34F, 34G, 34H, or 34I**

- “(1) The Minister may only make a recommendation for the making of an Order in Council under sections 34F to 34I must be made on the recommendation of the Minister, who may only make a recommendation section 34F, 34G, 34H, or 34I after consulting with persons the Minister considers are likely to be substantially affected by the recommendation. But failure to comply with this subsection does not affect the validity of an Order in Council. 5 10
- “(2) An Order in Council under section 34F, 34G, or 34H may only be made in relation to any future years and must,—
- “(a) if made on or before 30 June in any year, expire on the close of 31 December of that year, except so far as it is expressly confirmed by Act of Parliament passed during that year; and 15
- “(b) if made on or after 1 July in any year, expire on the close of 31 December in the following year, except so far as it is expressly confirmed by Act of Parliament passed before the end of that following year. 20
- “(2) An Order in Council made under section 34F, 34G (except for an Order in Council referred to in section 34GA(1)), or 34H may only be made in relation to any future years.
- “(2A) An Order in Council referred to in section 34GA(1) must come into force on the earlier of— 25
- “(a) 3 months after the date it is made; or
- “(b) 1 January in the next year.
- “(2B) An Order in Council made under section 34F, 34G, or 34H must,— 30
- “(a) if made on or before 30 June in any year, expire on the close of 31 December of that year, except so far as it is expressly confirmed by Act of Parliament passed during that year; and
- “(b) if made on or after 1 July in any year, expire on the close of 31 December in the following year, except so far as it is expressly confirmed by Act of Parliament passed before the end of that following year. 35

- “(3) An Order in Council made under **section 34I** must be made on or before 30 June in any year, and expires on the close of 31 December of that year, except so far as it is expressly confirmed by Act of Parliament passed during that year.
- “(4) If the Order in Council ceases to have effect under the Regulations (Disallowance) Act 1989, neither **subsection (2)(2B)** nor **(3)** applies. 5
- “**34K Obligated person’s required amount of qualifying biofuel**  
Every year, each obliged person’s actual amount of qualifying biofuel must equal or exceed the person’s required amount of qualifying biofuel. 10
- “**34L Calculating required amount of qualifying biofuel and actual amount of qualifying biofuel**
- “(1) Each obliged person must calculate the person’s **required amount of qualifying biofuel** for a year in petajoules as follows: 15
- “(a) by ~~counting~~ totalling the amount of obligation engine fuel owned by the obliged person at the trigger point at any time during that year; then
- “(b) subtracting the amount of any exported engine fuel as required by **section 34O**; then 20
- “(c) multiplying the remaining amount of obligation engine fuel by the biofuel percentage; then
- “(d) adding any amounts of qualifying biofuel that must be added under **section 34P or 34Q**; then 25
- “(e) subtracting any amounts of qualifying biofuel that may or must be subtracted because of **section 34P or 34Q**.
- “(2) Each obliged person must calculate the person’s **actual amount of qualifying biofuel** for a year in petajoules as follows: 30
- “(a) by ~~counting~~ totalling the amount of qualifying biofuel owned by the obliged person at the trigger point at any time during that year; then
- “(b) subtracting the amount of any exported biofuel as required by **section 34O**; then 35
- “(c) adding any amounts of qualifying biofuel that are able to be added because of **section 34S or 34T**; then

- “(d) subtracting any amount of qualifying biofuel that the obliged person is not entitled to count because of **section 34S or 34T**.

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**Example**

Black Gold Limited is an obliged person. Its amount of obligation engine fuel in 2012 is 100 petajoules of petrol. As well, it has ~~3.4~~ 2.5 petajoules of qualifying biofuel that year. The biofuel percentage for 2012 is ~~3.4~~ 2.5%. Black Gold’s actual amount of qualifying biofuel is the same as the required amount of qualifying biofuel, because ~~3.4~~ 2.5% of 100 petajoules is ~~3.4~~ 2.5 petajoules. If, in a year, Black Gold has ~~103.4~~ 102.5 petajoules of an engine fuel that is a blend made up of 100 petajoules of petrol and ~~3.4~~ 2.5 petajoules of qualifying biofuel, Black Gold’s actual amount of qualifying biofuel would also be the same as the required amount of qualifying biofuel.

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**“34M Required amount of qualifying biofuels may be divided into proportions or amounts by Order in Council**

- “(1) The Governor-General may require, by Order in Council made on the recommendation of the Minister, that, for any future years, an obliged person’s required amount of qualifying biofuel must include minimum percentages of 1 or more of the following classes of biofuel:
- “(a) qualifying biofuel of a particular type:
- “(b) qualifying biofuel from a particular type or source of biomass:
- “(c) qualifying biofuel produced from or refined through a particular process.
- “(2) In a year to which an Order in Council made under **subsection (1)** applies, each obliged person must multiply the person’s required amount of qualifying biofuel by each minimum percentage prescribed in the Order in Council to calculate the required amount of that class of qualifying biofuel. Each obliged person’s actual amount of that class of qualifying biofuel must equal or exceed the person’s required amount of that class.
- “(3) The Minister may only make a recommendation to make an Order in Council made under **subsection (1)** after consulting with persons the Minister considers are likely to be substan-

tially affected by the recommendation. But failure to comply with this subsection does not affect the validity of an Order in Council.

- “(4) An Order in Council made under **subsection (1)** must be made on or before 30 June in any year, and expires on the close of 31 December of that year, except so far as it is expressly confirmed by Act of Parliament passed during that year. 5
- “(5) If the Order in Council ceases to have effect under the Regulations (Disallowance) Act 1989, **subsection (4)** does not apply. 10

“**34N Energy content values**

- “(1) Obligated persons may determine the energy content value of particular engine fuel for the purposes of the calculations in petajoules in **sections 34L and 34M**, but each energy content value must be verified by a statutory declaration by a person accredited for that purpose under regulations. 15
- “(2) If an energy content value is not calculated by an obliged person for any particular engine fuel, or is not verified as described in **subsection (1)**, or is incorrect, the default energy content value prescribed under **subsection (3)** applies. 20
- “(3) The Governor-General may, by Order in Council made on the recommendation of the Minister, set out default energy content values for engine fuel.
- “(4) In relation to energy content values for biofuel, different values may apply in relation to biofuel— 25
- “(a) of a particular type or class; or
- “(b) from a particular type or source of biomass; or
- “(c) produced from or refined through a particular process.
- “(5) Different energy content values may apply for engine fuel in different circumstances (for example, in different seasons). 30

“**34O Exclusion for engine fuel exported from New Zealand**

- “(1) Engine fuel owned at the trigger point that is subsequently exported from New Zealand does not count either as obligation engine fuel or as qualifying biofuel.
- “(2) The rules in **subsection (3)** apply depending on when an obliged person comes to know that engine fuel owned by the 35

- obliged person at the trigger point in a particular year (**the trigger point year**) was subsequently exported from New Zealand. (An obliged person comes to know about the export of engine fuel if any person acting under the obliged person's authority comes to know about the export.) 5
- “(3) If an obliged person comes to know about the export—
- “(a) during the trigger point year, the obliged person must subtract the amount of the exported engine fuel in the annual return for that year:
- “(b) in the first year after the trigger point year, the obliged person must subtract the amount of the exported engine fuel in one of the following: 10
- “(i) the annual return for the trigger point year if it has not yet been filed; or
- “(ii) the annual return for the first year after the trigger point year: 15
- “(c) in the second year or third year after the trigger point year, the obliged person must subtract the amount of the exported engine fuel in one of the following:
- “(i) the annual return for the year in which the obliged person comes to know about the export; or 20
- “(ii) the annual return for the year after the year in which the obliged person comes to know about the export.
- “(4) In **subsection (3)**, a reference to **subtracting the amount of the exported engine fuel** means one of the following: 25
- “(a) if the exported engine fuel is obligation engine fuel, subtracting the export from the person's obligation engine fuel as provided in **section 34L(1)(b)**; or
- “(b) if the exported engine fuel is qualifying biofuel, subtracting the export from the person's qualifying biofuel as provided in **section 34L(2)(b)**. 30
- “(5) An obliged person who fails to comply with **subsection (3)** commits an offence.
- “**34P Deferring required amount of qualifying biofuel** 35
- “(1) An obliged person may apply in writing to the Minister for a deferral of the whole or any part of that person's required

amount of qualifying biofuel for either or both of the following years:

“(a) year 1 until year 2:

“(b) year 2 (which may include the required amount of qualifying biofuel for year 1) until year 3. 5

“(2) An application—

“(a) under **subsection (1)(a)** may be made at any time from the beginning of year 1 until 1 month after the end of year 1; and

“(b) under **subsection (1)(b)** may be made at any time from the beginning of year 2 until 1 month after the end of year 2. 10

“(3) The Minister may grant or reject an application by notice in the *Gazette*, and must make reasonable efforts to do so within 2 months of receiving the application. 15

“(4) If an applicant is granted deferral for year 1 until year 2, the applicant must—

“(a) add to year 2’s required amount of qualifying biofuel both of the following:

“(i) the amount deferred from year 1; and 20

“(ii) 5% of year 1’s required amount of qualifying biofuel; and

“(b) subtract from year 1’s required amount of qualifying biofuel the amount deferred.

“(5) If an applicant is granted deferral for year 2 until year 3, the applicant must— 25

“(a) add to year 3’s required amount of qualifying biofuel both of the following:

“(i) the amount deferred from year 2; and

“(ii) 5% of year 2’s required amount of qualifying biofuel; and 30

“(b) subtract from year 2’s required amount of qualifying biofuel the amount deferred.

#### “34Q Surplus and shortfall

“(1) If, for a year, an obliged person has an actual amount of qualifying biofuel that is greater than the person’s required amount of qualifying biofuel (a **surplus**), the amount of that surplus 35

may be subtracted from the required amount of qualifying biofuel in the year after the year with a surplus.

- “(2) The amount of the surplus that may be subtracted under **subsection (1)** is not more than 10% of the required amount of qualifying biofuel in the year with a surplus. 5
- “(3) If, for a year, an obliged person has an actual amount of qualifying biofuel that is less than the person’s required amount of qualifying biofuel (a **shortfall**), the amount of that shortfall—
- “(a) may be subtracted from that year’s required amount of qualifying biofuel; and, if so,— 10
- “(b) must be added to the required amount of qualifying biofuel in the year after the year with a shortfall.
- “(4) The amount of the shortfall that may be subtracted under **subsection (3)** is not more than 10% of the required amount of qualifying biofuel in the year with a shortfall. 15

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**Example**

Texas Tea Limited has ~~3.23~~ 1.9 petajoules of qualifying biofuel in ~~2012~~ 2011, but the required amount of qualifying biofuel is ~~3.4~~ 2.0 petajoules. Texas Tea has a shortfall of ~~0.17~~ 0.1 petajoules, which is 5% of the required amount of qualifying biofuel for that year. Texas Tea decides to subtract that shortfall from its required amount of qualifying biofuel for ~~2012~~ 2011. That means that—

- in ~~2012~~ 2011, Texas Tea can treat its required amount of qualifying biofuel as ~~3.23~~ 1.9 petajoules; and
- in ~~2013~~ 2012, ~~0.17~~ 0.1 petajoules must be added to Texas Tea’s required amount of qualifying biofuel. 20 25

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**“34R Entitlement agreements: general rules**

- “(1) An entitlement agreement must be recorded in writing.
- “(2) Both parties to an entitlement agreement must sign a notice of entitlement. 30
- “(3) A notice of entitlement must be in any prescribed form and contain any prescribed information as well as the following information about the qualifying biofuel that is the subject of the entitlement agreement—
- “(a) its particular type: 35
- “(b) its particular type or source of biomass:

- “(c) ~~the particular process it was produced from or refined through.~~
- “(3) A notice of entitlement must be in any prescribed form and contain any prescribed information that relates to the qualifying biofuel that is the subject of the entitlement agreement, 5  
which may include—
- “(a) information to demonstrate the compliance of the biofuel with any Order in Council made under **section 34G(2)**; and
- “(b) information about the extent to which the biofuel is consistent with the principles of sustainable biofuels set out in **section 34GA(3)**; and 10
- “(c) the type, nature, or class of the biofuel; and
- “(d) the country of origin of the biofuel; and
- “(e) the particular type or source of biomass from which the biofuel was produced; and 15
- “(f) the particular process the biofuel was produced from or refined through; and
- “(g) the qualities of the biofuel; and
- “(h) any standards or specifications (including environmental or sustainability standards or specifications) that the biofuel meets; and 20
- “(i) the particular end use or type of end use of the biofuel.
- “(3A) For the purposes of **this Part**, unless the context otherwise requires, qualifying biofuel that an obliged person is entitled to count towards that person’s actual amount of qualifying biofuel because of an entitlement agreement must be treated as being that person’s qualifying biofuel. 25
- “(4) All entitlement agreements entered into in relation to any year to which an Order in Council made under **section 34M(1)** applies must specify whether or not they relate to a class of qualifying biofuel specified by that Order in Council. 30
- “(5) A person who signs an entitlement agreement or notice of entitlement knowing that it is false or misleading in a material particular commits an offence. 35

**“34S Entitlement agreements with biofuel owner who is not obliged person**

- “(1) A biofuel owner (**X**) may agree with an obliged person (**Y**) that Y is entitled to count X’s ownership of an amount of particular qualifying biofuel at the trigger point in a year towards Y’s actual amount of qualifying biofuel for the same year. If so,— 5
- “(a) X is not entitled to reach any other entitlement agreement in relation to that qualifying biofuel; and
- “(b) Y may add that amount of qualifying biofuel towards Y’s actual amount of qualifying biofuel. 10
- “(2) For the purposes of this section, **biofuel owner** means a person who owns particular qualifying biofuel and is not an obliged person.
- “(3) X must certify in the notice of entitlement that X has sold or intends to sell the particular qualifying biofuel for use in New Zealand, or has used or intends to use the particular qualifying biofuel in New Zealand. 15
- “(4) X must inform Y if X comes to know that the particular qualifying biofuel is exported from New Zealand. (X comes to know about the export of the qualifying biofuel if any person acting under X’s authority comes to know about the export.) 20
- “(5) X commits an offence if X breaches **subsection (4)**.
- “(6) If X has informed Y of an export under **subsection (4)**, Y may not count that amount of qualifying biofuel towards Y’s actual amount of qualifying biofuel. 25
- “(7) Y commits an offence if Y breaches **subsection (6)**.

**“34T Entitlement agreements with biofuel owner who is obliged person**

- “(1) An entitled obliged person (**A**) may agree with another obliged person (**B**) that B is entitled to count A’s ownership of or entitlement to count an amount of a particular class of qualifying biofuel in a year towards B’s actual amount of qualifying biofuel for the same year. If so,— 30
- “(a) A must subtract that amount of qualifying biofuel from A’s actual amount of qualifying biofuel; and 35
- “(b) B may add that amount of qualifying biofuel towards B’s actual amount of qualifying biofuel.

- “(2) For the purposes of this section, an **entitled obliged person** means an obliged person who—
- “(a) owns qualifying biofuel at the trigger point in that year; or
- “(b) is entitled to count qualifying biofuel towards that person’s actual amount of qualifying biofuel in that year because of an entitlement agreement. 5
- “(3) A must certify in the notice of entitlement that A has sold or intends to sell all A’s qualifying biofuel of that class for use in New Zealand or has used or intends to use the qualifying biofuel in New Zealand. 10
- “(4) A must treat an export of any of A’s qualifying biofuel of that class as if it were an export of qualifying biofuel that is not subject to an entitlement agreement. B is not affected by the export. 15
- “(5) A commits an offence if A breaches **subsection (4)**.

**Example**

Black Gold Limited and Texas Tea Limited are both obliged persons.

In 2012, Texas Tea decides to enter into an entitlement agreement entitling Black Gold to count 7 2 petajoules of Texas Tea’s qualifying biofuel towards Black Gold’s actual amount of qualifying biofuel for that year. Both parties write down their agreement, and also sign a notice of entitlement. Black Gold’s annual return for 2012 records the entitlement agreement and attaches the entitlement notice. 25

Although not intended by Texas Tea, several petajoules of Texas Tea’s qualifying biofuel is exported from New Zealand. Texas Tea must subtract the exported biofuel from its actual amount of qualifying biofuel. The export does not affect Black Gold at all. 30

*“Annual returns*

**“34U Annual returns**

- “(1) Within 4 months after the end of a year, an obliged person must file with the Secretary an annual return, which must contain the information described in **subsection (2)** and annex any notices of entitlement relating to that year. 35
- “(2) The information to be contained in the annual return is—

- “(a) the obliged person’s calculations under **sections 34L and 34M**; and
- “(b) any information prescribed in regulations, which may include—
- “(iaa) information to demonstrate the compliance of the obliged person’s qualifying biofuel with any Order in Council made under **section 34G(2)**; and 5
- “(iab) information about the extent to which the obliged person’s qualifying biofuel is consistent with the principles of sustainable biofuels set out in **section 34GA(3)**; and 10
- “(i) the type, nature, or class of the obliged person’s engine fuel; and
- “(ii) the country of origin of the obliged person’s engine fuel; and 15
- “(iii) the particular type or source of biomass from which the obliged person’s biofuels were produced; and
- “(iv) the particular process ~~from which~~ the obliged person’s ~~biofuels~~ engine fuels were produced from or refined through; and 20
- “(v) the qualities of the obliged person’s engine fuel; and
- “(vi) any standards or specifications (including environmental or sustainability standards or specifications) that the obliged person’s engine fuel meets; and 25
- “(vii) the particular end use or type of end use of the obliged person’s engine fuel. 30
- “(3) ~~If a form for the annual return is prescribed, the annual return must be in that form or as near to the form as circumstances allow. Different forms of annual return may be prescribed in respect of different classes of obliged persons.~~
- “(3) If an obliged person comes to know that an annual return that has been filed is incorrect or incomplete in any material particular, the obliged person must file a corrected and complete annual return within 4 months of coming to know about the incorrectness or incompleteness. (An obliged person comes to 35

know about the incorrectness or incompleteness when any person under the obliged person's authority comes to know about the incorrectness or incompleteness.)

- “(3A) The situation addressed in **section 340(3)** is an exception to **subsection (3)**. 5
- “(4) The annual return must be signed as correct by,—
- “(a) if the obliged person is an individual, that individual:
- “(b) if the obliged person is a company, a director:
- “(c) if the obliged person is not a company or an individual, a person who occupies a position equivalent to that of a director of a company (such as a trustee or a partner). 10
- “(4A) An obliged person must publish (in any form and manner required by regulations), by the date on which that person's annual return is due under **subsection (1) or (3)**, the information required under **subsection (2)(b)**. 15
- “(5) An obliged person who fails to comply with **subsection (1), (3), or (4)** commits an offence.
- “(6) An obliged person or any other person who files an annual return under **subsection (1) or (3)** or who signs an annual return under **subsection (4)** knowing that it is ~~false~~ incorrect or incomplete in a material particular commits an offence. 20
- “(7) An offence against **subsection (6)** committed by any person is to be treated as if it were also committed by an obliged person.
- “**34V Auditing of annual returns** 25
- “(1) ~~Before an obliged person files an annual return, the obliged person must engage an auditor to audit the annual return.~~
- “(1) An obliged person must ensure that an auditor's statutory declaration made in accordance with regulations is filed with the obliged person's annual return. 30
- “(2) The auditor must meet the requirements of section 199 of the Companies Act 1993.
- “(3) ~~The auditor must verify, by a statutory declaration attached to the annual return, that all of the prescribed information in the annual return is correct.~~ 35
- “(3) An obliged person who fails to comply with **subsection (1)** commits an offence.

*“Civil penalty***“34W Civil penalty for breaching section 34K**

“(1) On the application of the Secretary, the High Court must order an obliged person to pay a civil penalty, as calculated under **subsection (2)**, to the Crown if the Court is satisfied that the obliged person has breached **section 34K**. 5

“(2) The civil penalty for breaching **section 34K** is calculated as follows:

$$(a - b) \times c = p$$

where— 10

a is the required amount of qualifying biofuel

b is the actual amount of qualifying biofuel

c is one of the following rates:

(a) for year 1, \$20 million:

(b) for year 2, \$20 million: 15

(c) for year 3, \$20 million:

(d) for year 4, \$25 million:

(e) for year 5 and for each subsequent year, \$30 million

p is the penalty 20

“(3) However, the Court may reduce the civil penalty (including to zero) to the extent that the Court is satisfied that the obliged person—

“(a) took all reasonable steps not to breach **section 34K**; or

“(b) breached **section 34K** because of a force majeure event as defined in **section 34Y**. 25

“(4) If the obliged person is liable to pay a civil penalty under this section and is also liable to pay a civil penalty under **section 34X** in relation to the same year, the obliged person need pay only the greater penalty. 30

“(5) ~~An application for a civil penalty under this section may be made at any time within 2 years after the date on which the annual return should have been filed under **section 34U**.~~

“(5) An application for a civil penalty under this section may be made at any time within 3 years after the later of— 35

- “(a) the date on which the obliged person’s annual return should have been filed under **section 34U(1) or (3A)**;  
or
- “(b) the date on which the obliged person is convicted of an offence under **section 34U(5) or (6)**. 5

**“34X Civil penalty for breaching section 34M(2)**

- “(1) On the application of the Secretary, the High Court must order an obliged person to pay a civil penalty, as calculated under **subsection (2)**, to the Crown if the Court is satisfied that the obliged person has breached **section 34M(2)**. 10
- “(2) The civil penalty for breaching **section 34M(2)** (in relation to each class of qualifying biofuel required) is calculated as follows:

$$(a - b) \times c = p$$

where— 15

- a is the required amount of the class of qualifying biofuel
- b is the actual amount of the class of qualifying biofuel
- c is one of the following rates:
  - (a) for year 1, \$20 million:
  - (b) for year 2, \$20 million: 20
  - (c) for year 3, \$20 million:
  - (d) for year 4, \$25 million:
  - (e) for year 5 and for each subsequent year, \$30 million
- p is the penalty 25

- “(3) However, the Court may reduce the civil penalty (including to zero) to the extent that the Court is satisfied that the obliged person—
  - “(a) took all reasonable steps not to breach **section 34M(2)**;
  - or 30
  - “(b) breached **section 34M(2)** because of a force majeure event as defined in **section 34Y**.
- “(4) If an obliged person has breached **section 34M(2)** in relation to more than 1 class of qualifying biofuel, the person must add together the civil penalties payable for each class and pay the total. 35

- “(5) If the obliged person is liable to pay a civil penalty or total civil penalties under this section and is also liable to pay a civil penalty under **section 34W** in relation to the same year, the obliged person need pay only the greater amount.
- “(6) ~~An application for a civil penalty under this section may be made at any time within 2 years after the date on which the annual return should have been filed under **section 34U**.~~ 5
- “(6) An application for a civil penalty under this section may be made at any time within 3 years after the later of—
- “(a) the date on which the obliged person’s annual return should have been filed under **section 34U(1) or (3A)**; 10
- or
- “(b) the date on which the obliged person is convicted of an offence under **section 34U(5) or (6)**.
- “**34Y Definition of force majeure event** 15
- For the purposes of **sections 34W and 34X**, **force majeure event** means an event beyond the reasonable control of an obliged person that is, or is nearly identical to, one of the following:
- “(a) fire, flood, storm, earthquake, landslide, volcanic eruption, epidemic, or other act of God: 20
- “(b) explosion or nuclear, biological, or chemical contamination:
- “(c) quarantinable disease (within the meaning given by section 2(1) of the Health Act 1956): 25
- “(d) sabotage, terrorism, or act of war (whether declared or not).
- “**34Z Applicable rules, procedure, and standard of proof**
- The proceedings under **sections 34W and 34X** are civil proceedings to which the usual rules of the High Court, rules of evidence, and procedure for civil proceedings apply (including the standard of proof). 30
- “Compare: 2007 No 7 s 49”

**10 Regulations**

- (1) Section 35(1)(c) is amended by omitting “specifications” and substituting “standards or specifications (including environmental or sustainability standards or specifications)”.
- (2) Section 35(1) is amended by repealing paragraph (d) and substituting the following paragraphs:
  - “(d) requiring persons who sell engine fuel or refined petroleum products to consumers to display or provide information about the price, quality, sustainability, suitability, quantity, or nature of a class or classes of refined petroleum products or engine fuel: 10
  - “(da) requiring persons who sell engine fuel to consumers not to promote or advertise that the engine fuel contains biofuel if the engine fuel comprises, by volume, a certain percentage of biofuel that is not more than 1%.”. 15
- (3) Section 35(1) is amended by inserting the following paragraphs after paragraph (e):
  - “(ea) providing for accreditation, certification, and verification for the purposes of **section 34N** and the regulations made under this Act: 20
  - “(eb) prescribing default energy content values for the purposes of **section 34N**:
  - “(ec) prescribing forms for notices of entitlement and the information to be included in those notices for the purposes of **section 34R**: 25
  - “(ec) prescribing or making provision for—
    - “(i) the form of notices of entitlement, which may be in any form acceptable to the Secretary:
    - “(ii) the information to be contained in or provided with notices of entitlement for the purposes of **section 34R**: 30
    - “(iii) the manner in which that information is to be provided:
  - “(ed) prescribing forms for annual returns and the information to be contained in them for the purposes of **section 34U**: 35
  - “(ed) prescribing or making provision for—

- “(i) the form in which annual returns must be provided, which may be in any form acceptable to the Secretary:
- “(ii) the information to be contained in or provided with annual returns for the purposes of **section 34U**: 5
- “(iii) the manner in which that information is to be provided:
- “(eda) prescribing or making provision for the form and manner in which the information required under **section 34U(4A)** must be published: 10
- “(edb) prescribing or making provision for an auditor’s statutory declaration for the purposes of **section 34V(1)**:
- “(ee) prescribing the records that are required to be kept under **section 35B** and the length of time they must be kept: 15
- “(ef) prescribing the form of search warrants issued under **section 37A**.”.
- (3A) Section 35 is amended by inserting the following subsection after subsection (1):
- “(1A) Different forms for the purposes of **Part 3A** may be prescribed in respect of different classes of obliged persons.” 20
- (4) Section 35(2) is amended by inserting “or an Order in Council made under **section 34F, 34G, or 34H**” after “subsection (1)”.
- 11 New sections 35A to 35D inserted** 25
- The following sections are inserted after section 35:
- “35A Power of Minister to require selling of engine fuel to cease**
- “(1) If the Minister is satisfied that engine fuel does not comply with regulations, the Minister may, by written notice, require the seller or distributor to— 30
- “(a) cease selling the engine fuel or making it available; or
- “(b) cease selling the engine fuel for any particular end use or making it available for any particular end use.
- “(2) A seller or distributor who fails to comply with a Minister’s notice described in **subsection (1)** commits an offence. 35

**“35B Keeping of records**

“(1) Every person described in **subsection (2)** must keep or cause to be kept in New Zealand prescribed records for the prescribed length of time not exceeding 7 years.

“(2) The persons to whom **subsection (1)** applies are— 5

“(a) an obliged person who has filed an annual return:

“(b) a person who is or may be an obliged person (whether or not they have filed an annual return):

“(c) any person who is or may be entitled to enter into an entitlement agreement as a biofuel owner under **section 34S** (whether or not they have entered into an agreement): 10

“(d) any persons engaged in the importation, distribution, production, refining, blending, exportation, or selling of petroleum, refined petroleum products, or engine fuel or goods capable of being used to make engine fuel. 15

“(3) A person who fails to keep the records that are required to be kept under **subsection (1)** commits an offence.

“Compare: 1996 No 27 s 95

**“35C Power to inspect property, obtain information, and enter land to conduct compliance check 20**

“(1) For the purposes of this section,—

“**compliance check** means a check that seeks to ascertain any or all of the following:

“(a) the extent to which an obliged person is filing annual returns that comply with this Act and with any regulations: 25

“(b) the extent to which a notice of entitlement complies with this Act and with any regulations:

“(c) the extent to which records are being kept as required by **section 35B**: 30

“(d) the type, nature, or class of any engine fuel or goods capable of being used to make engine fuel:

“(e) compliance with regulations made under this Act:

“(f) the extent to which information supplied or published under **section 34U or 36** is correct and complete 35

“**person liable to be checked** means—

“(a) an obliged person who has filed an annual return:

- “(b) a person who is or may be an obliged person (whether or not they have filed an annual return):
- “(c) any person who is or may be entitled to enter into an entitlement agreement as a biofuel owner under **section 34S** (whether or not they have entered into an agreement): 5
- “(d) any persons engaged in the importation, distribution, production, refining, blending, exportation, or selling of petroleum, refined petroleum products, or engine fuel or goods capable of being used to make engine fuel. 10
- “(2) In order to conduct a compliance check of a person liable to be checked, any person specifically or generally authorised in writing by the Secretary may, using reasonable force,—
- “(a) subject to **subsection (4)**, at any reasonable time enter any land, building, or place other than a dwellinghouse or marae: 15
- “(b) inspect and examine any property and any books, accounts, vouchers, records, or documents (including records or documents held in electronic or other form):
- “(c) require any person to produce any books, accounts, vouchers, records, or documents (including records or documents held in electronic or other form) in that person’s possession or under that person’s control, and allow copies of or extracts from those books, accounts, vouchers, records, or documents to be made or taken: 20 25
- “(d) require any person to supply any information or particulars that may be required by the Secretary:
- “(e) take samples of any petroleum, engine fuel, or goods capable of being used to make engine fuel.
- “(3) The written authorisation must contain— 30
- “(a) a reference to this section; and
- “(b) the full name of the authorised person; and
- “(c) a statement of the powers conferred on the authorised person by **subsection (2)**.
- “(4) Every person exercising a power of entry under **subsection (2)** must be in possession of the appropriate written authorisation and evidence of identity, and must produce them to the occupier of the land, building, or place,— 35

- “(a) if practicable, on first entering the land, building, or place; and
  - “(b) whenever subsequently reasonably required to do so by the occupier.
- “(5) Every person has the same privileges under this section as witnesses have in court in relation to— 5
- “(a) the production to an authorised person of any books, accounts, vouchers, records, or documents; and
  - “(b) the supplying to an authorised person of any information or particulars; and 10
  - “(c) the answering of questions put by an authorised person.

“**35D Offence to make incorrect statement**

Every person commits an offence who,—

- “(a) in any information or particulars supplied under **section 35C**,— 15
  - “(i) makes a material statement knowing that it is incorrect; or
  - “(ii) knowingly makes any material omission; or
- “(b) resists, obstructs, deceives, or attempts to deceive any person who is exercising or attempting to exercise any power or function under **section 35C**; or 20
- “(c) refuses or fails without reasonable excuse to comply with any requirement made under **paragraph (c) or (d) of section 35C(2)**.”

**12 Power of Minister to require information to be supplied** 25

- (1) Section 36 is amended by repealing subsection (1) and substituting the following subsections:
- “(1) The Minister may, by notice in writing to a person described in **subsection (1A)**, require that person to supply to the Minister, by a date specified in the notice, any information specified in the notice in relation to the following: 30
- “(a) the price, suitability, quantity, or nature of petroleum, refined petroleum products, or engine fuel, or goods capable of being used to make engine fuel either in New Zealand or elsewhere: 35
  - “(b) the price, quantity, and nature of any entitlement agreements:

- “(c) the importation, distribution, production, refining, blending, exportation, or selling of petroleum, refined petroleum products, or engine fuel, or goods capable of being used to make engine fuel either in New Zealand or elsewhere: 5
- “(d) demonstrating the compliance of the person’s biofuel with any Order in Council made under **section 34G(2)**:
- “(e) the extent to which the person’s biofuel is consistent with the principles of sustainable biofuels set out in **section 34GA(3)**: 10
- “(f) the type, nature, or class of the person’s engine fuel:
- “(g) the country of origin of the person’s engine fuel:
- “(h) the particular type or source of biomass from which the person’s biofuels were produced:
- “(i) the particular process the person’s engine fuels were produced from or refined through: 15
- “(j) the qualities of the person’s engine fuel:
- “(k) any standards or specifications (including environmental or sustainability standards or specifications) that the person’s engine fuel meets: 20
- “(l) the particular end use or type of end use of the person’s engine fuel.
- “(1A) The persons who may be the recipients of a notice under **subsection (1)** are any persons engaged in the importation, distribution, production, refining, blending, exportation, or selling of petroleum, refined petroleum products, or engine fuel or goods capable of being used to make engine fuel. 25
- “(1A) The Minister may, by notice in writing to a person described in **subsection (1B)**, require that person to publish (in any particular form and manner), by a date specified in the notice, any information that may be required to be supplied to the Minister in relation to **subsection (1)(d) to (l)**. 30
- “(1B) The persons who may be the recipients of a notice under **subsection (1) or (1A)** are—
- “(a) an obliged person who has filed an annual return: 35
- “(b) a person who is or may be an obliged person (whether or not they have filed an annual return):
- “(c) any person who is or may be entitled to enter into an entitlement agreement as a biofuel owner under **section**

**34S** (whether or not they have entered into an agreement):

“(d) any persons engaged in the importation, distribution, production, refining, blending, exportation, or selling of petroleum, refined petroleum products, or engine fuel or goods capable of being used to make engine fuel.” 5

(2) Section 36(2) is amended by—

(a) omitting “subsection (1) of this section” and substituting “**subsection (1) or (1A)**”; and

(b) inserting “and manner” after “form”. 10

**13 Offences**

(1AA) Section 37(1) is amended by omitting “section 36(1) of this Act” in each place where it appears and substituting in each case “**section 36(1) or (1A)**”.

(1AAB) Section 37(1) is amended by repealing paragraph (c) and substituting the following paragraph: 15

“(c) refuses or fails to furnish any information or particulars in the form and manner in which it is required by a notice under **section 36(1) or (1A)**.”

(1) Section 37 is amended by repealing subsection (2) and substituting the following subsection: 20

“(2) Every person who commits an offence against subsection (1), **section 32, Part 3A, or section 35A, or section 35D** is liable on summary conviction,—

“(a) in the case of a person other than a body corporate, to a fine not exceeding \$20,000: 25

“(b) in the case of a body corporate, to a fine not exceeding \$200,000.”

**14 New heading and sections 37A to 37K inserted**

The following heading and sections are inserted after section 37: 30

*“Search warrants*

**“37A Issue of search warrants**

“(1) Any High Court Judge, District Court Judge, Community Magistrate, Justice of the Peace, or Registrar of a District Court may issue a search warrant for any land, building, or 35

place if satisfied, on application in writing made on oath, that there are reasonable grounds for believing that there is at that land, building, or place any thing that is evidence of 1 or more of the following:

- “(a) the commission of an offence under this Act by any person: 5
- “(b) the breach of **section 34K or 34M(2)** by any person.
- “(2) The Judge, Community Magistrate, Justice, or Registrar may impose any reasonable conditions on the exercise of the warrant that he or she thinks fit. 10
- “(3) The Judge may authorise the search warrant to be executed on more than 1 occasion if he or she is satisfied that this is required for the purposes for which the warrant is being issued.

**“37B Powers conferred by warrant**

- “(1) A warrant authorises the person named in it— 15
  - “(a) to enter and search the land, building, or place specified in the warrant on 1 occasion within 14 days of the warrant’s date of issue (or more than 1 occasion if authorised under **section 37A(3)**) at a time that is reasonable in the circumstances: 20
  - “(b) to request any person to assist in the execution of the warrant:
  - “(c) to use any force for gaining entry and for breaking open any article or thing that is reasonable in the circumstances: 25
  - “(d) to search for and seize any thing that the warrant authorises the person who is executing the warrant to search for and seize:
  - “(e) if necessary, to take copies of documents or extracts from documents that the warrant authorises the person who is executing the warrant to copy: 30
  - “(f) if necessary, to require a person to reproduce, or assist any person executing the warrant to reproduce in usable form, information recorded or stored in a document.
- “(2) The powers in **subsection (1)** to enter and search the land, building, or place must not be exercised by a Ministry employee unless, when exercising the power, that employee is accompanied by a member of the police. 35

- “(3) The person executing the search warrant may also seize any thing that he or she, or any person assisting him or her, finds in the course of executing the warrant, if the person executing the warrant has reasonable grounds to believe that a search warrant could be obtained to search for that thing. 5
- “(4) A person assisting the person executing the warrant also has the powers referred to in **subsection (1)(c) to (f)** while in the company and under the direction of the person executing the warrant.
- “(5) The warrant must be executed in accordance with any conditions specified under **section 37A(2)**. 10

“**37C Form and content of search warrant**

A search warrant must—

- “(a) be in the prescribed form; and
- “(b) be directed to— 15
  - “(i) a member of the police by name; or
  - “(ii) any member of the police; or
  - “(iii) any Ministry employee authorised by the Secretary; and
- “(c) contain all of the following particulars: 20
  - “(i) the land, building, or place that may be searched in accordance with the warrant; and
  - “(ii) ~~the reasons relating to or for which the warrant is issued; and~~
  - “(ii) the breach of **section 34K or 34M(2)** or the offence in respect of which the warrant is issued; and 25
  - “(iii) the provision of this Act authorising the issue of the warrant; and
  - “(iv) a description of things that are authorised to be searched for and seized; and 30
  - “(v) the period during which the warrant may be executed, or, if the warrant may be executed on more than 1 occasion, the number of times or the period of time over which the warrant may be executed; 35
  - “(vi) any conditions specified under **section 37A(2)**.

**“37D Warrant must be produced**

A person executing a warrant must—

- “(a) have the warrant with him or her; and
- “(b) produce it on initial entry and, if requested, at any subsequent time; and 5
- “(c) identify himself or herself to the owner or occupier or person in charge of the place if that person is present; and
- “(d) produce evidence of his or her identity.

“Compare: 2003 No 12 s 133

10

**“37E Other duties of person who executes warrant**

A person who executes a warrant must, when the search is completed, leave in a prominent position at the place searched or give to the owner or occupier, a written notice stating—

- “(a) the date and time when the land, building, or place was searched; and 15
- “(b) the name of the person who executed the warrant; and
- “(c) for any seized thing, a list in accordance with **section 37G**.

“Compare: 2003 No 12 s 134

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**“37F When alternative to list of seized things may be provided**

If it is not practicable to prepare a list under **section 37E** in relation to seized things after completing the search, or if the owner or occupier of the place being searched consents, the person executing the warrant— 25

- “(a) may, instead of leaving a list, leave a notice stating that things have been seized during the search and that, within 7 days of the search, a list will be delivered, left, or sent stating what things have been seized; and
- “(b) must, within 7 days of the search,— 30
  - “(i) deliver a list to the owner or occupier; or
  - “(ii) leave a list in a prominent position at the place searched; or
  - “(iii) send a list by post to the owner or occupier of the place searched. 35

“Compare: 2003 No 12 s 135

**“37G Matters that must be stated in list of seized things**

A list under **section 37E or 37F** must state—

- “(a) the things that have been seized; and
- “(b) the location from where they were seized; and
- “(c) the location where they are being held; and 5
- “(d) that the things may be returned in accordance with **sections 37J and 37K**; and
- “(e) the extent to which a person from whom a thing was seized, or the owner of the thing, has a right to have access to any document relating to the application for a search warrant; and 10
- “(f) information about the right to bring a claim that any privileged or confidential information has been seized.

“Compare: 2003 No 12 s 136

**“37H Duty to assist** 15

The occupier or person in charge of the place that a person authorised by a warrant enters for the purpose of searching must provide that authorised person with all reasonable facilities and assistance for the execution of the warrant.

“Compare: 2003 No 12 s 137 20

**“37H Duty to assist**

Section 198B of the Summary Proceedings Act 1957 applies with any necessary modifications to warrants issued under **section 37A**.

“Compare: 2003 No 12 s 137 25

**“37I Power to inspect and take copies of documents, etc, obtained under warrant**

The Secretary, or any person authorised by the Secretary for the purpose, may inspect and take copies of any documents or extracts from them obtained under a warrant. 30

“Compare: 2003 No 12 s 138

**“37J Disposal of things seized**

- “(1) In any proceedings for an offence or a civil penalty relating to any thing seized under warrant, a court may order, either at the trial or hearing or on an application, that the thing be delivered 35

to the person appearing to the court to be entitled to it, or that it be otherwise disposed of in any manner that the court thinks fit.

- “(2) Any member of the police may, at any time, unless an order has been made under **subsection (1)**, return the thing to the person from whom it was seized, or apply to a Judge for an order for its disposal. 5
- “(3) An application under **subsection (2)** must be made on notice to any person known to have an interest in the thing.
- “(4) On an application under **subsection (2)**, the Judge may make any order that a court may make under **subsection (1)**. 10
- “(5) If proceedings for an offence relating to the thing are not brought within 3 months of seizure, any person claiming to be entitled to the thing may, after the expiry of that period, apply to a Judge for an order that it be delivered to him or her. 15
- “(6) On any such application, the Judge may—
- “(a) adjourn the application, on any terms that he or she thinks fit, for proceedings to be brought; or
  - “(b) make any order that a court may make under **subsection (1)**. 20
- “Compare: 2003 No 12 s 139

**“37K Court order to be suspended on conviction or on order of civil penalty**

- “(1) If any person is convicted in any proceedings for an offence or ordered to pay a civil penalty relating to any thing for which a warrant has been issued, and any order is made under **section 37J**, the operation of the order is suspended,— 25
- “(a) in any case, until the expiration of the time for the filing of a notice of appeal or an application for leave to appeal; and 30
  - “(b) if a notice of appeal is filed within the time so prescribed, until the determination of the appeal; and
  - “(c) if an application for leave to appeal is filed within the time so prescribed, until the application is determined, and, if leave to appeal is granted, until the determination of the appeal. 35

- “(2) If the operation of an order under **section 37J** is suspended until the determination of the appeal, the court determining the appeal may, by order, cancel or vary the order.

“Compare: 2003 No 12 s 140”

- 15 New heading above section 38** 5  
The following heading is inserted above section 38: “*Savings and transitional provisions*”.

- 16 New Schedule 5 added**  
The **Schedule 5** set out in **Schedule 1** of this Act is added.

*Consequential amendments to other enactments* 10

- 16A Consequential amendments to other enactments**  
The enactments specified in **Schedule 1A** are consequentially amended in the manner indicated in that schedule.

*References to petroleum fuels monitoring levy*

- 17 References to petroleum fuels monitoring levy** 15  
Every reference in an enactment or document to the petroleum fuels monitoring levy must, unless the context otherwise requires, be read as a reference to the petroleum and engine fuel monitoring levy.

**Part 2** 20

**Miscellaneous amendments**

*Amendments to Customs and Excise Act 1996  
and Tariff Act 1988*

- 18 Principal Act amended**  
**Sections 19 to 21** amend the Customs and Excise Act 1996. 25

**19 Interpretation**

- (1) The definition of **duty** in section 2(1) is amended by adding the following paragraph:

“(f) levies imposed by the **Energy (Fuels, Levies, and References) Act 1989**”. 30

- (2) Section 2(2) is amended by repealing paragraphs (d) and (e) and substituting the following paragraphs:

“(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 Schedule 3, means the quantity of product expressed in litres at a temperature of 15°C: 5

“(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 Schedule 3, means the quantity of product expressed in litres at a temperature of 15°C.” 10

**19A Indexation of rates of excise duty and excise-equivalent duty on motor spirits by reference to diversion amounts**

The definition of **motor spirits** in section 79A(4) is repealed and the following definition substituted:

“**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 Schedule 3.” 15 20

**20 Regulations**

Section 286(1) is amended by repealing paragraph (a) and substituting the following paragraph:

“(a) prescribing purposes in respect of which areas used for those purposes are or are not required to be licensed as Customs controlled areas; and prescribing circumstances in respect of which areas used in any or all of those circumstances are— 25

“(i) exempted from the requirement to be licensed as a Customs controlled area (whether or not the exemption is on terms and conditions set by the Chief Executive): 30

“(ii) required to be licensed as a Customs controlled area.” 35

**21 Schedule 3 amended**

- (1) Note 2 to Schedule 3 is amended by adding “The term **Excise heading** means a heading printed in bold type and identified by 4 digits.”
- (2) Excise heading 99.35 in Part A of Schedule 3 is amended by omitting “**2207.20.39**” and substituting “**2207.20.49**”. 5
- (2A) Excise item number 99.35.45C in Part A of Schedule 3 is amended by omitting “or neutral spirits.”.
- (3) The Excise items under the heading **Fuels** in Part A of Schedule 3 are omitted and the Excise items under the heading **Fuels** set out in **Part A of Schedule 2 of this Act** are substituted. 10
- (4) Tariff heading 22.07 in Part B of Schedule 3 is amended by omitting “99.75.22F” and substituting “99.75.47A”.
- (5) The Tariff item 2207.20.29 in Part B of Schedule 3 is amended by omitting “2207.20.29” and substituting “2207.20.32”. 15
- (6) The Tariff item 2207.20.39 in Part B of Schedule 3 is amended by omitting “2207.20.39” and substituting “2207.20.49”.
- (7) The Tariff item 2207.20.01 in Part B of Schedule 3 is amended by—
  - (aa) omitting “or neutral spirits” in each place where it appears; and 20
  - (a) omitting “added” and substituting “blended”; and
  - (b) inserting “of the New Zealand Customs Service” after “Chief Executive” in each place where it appears.
  - (b) omitting “of Customs” in each place where it appears. 25
- (8) The Tariff items under the heading **Fuels** in Part B of Schedule 3 are omitted and the Tariff items under the heading **Fuels** set out in **Part B of Schedule 2 of this Act** are substituted.

*Amendments to Tariff Act 1988*

**21A Principal Act amended** 30  
Section 22 amends the Tariff Act 1988.

**22 ~~Amendments to Tariff Act 1988~~ Schedule 1 amended**

- (1) ~~This section amends the Tariff Act 1988.~~
- (2) Schedule 1 is amended by repealing note 2 and substituting the note specified in **Schedule 3 of this Act**. 35

- (3) Part 1 of Schedule 1 is amended by revoking Tariff items 2207.20.01, 2207.20.11, 2207.20.21, 2207.20.29, 2207.20.31, 2207.20.39, 2710.19.05, 2710.19.09, 2710.19.11, 2710.19.21, 2710.19.29, 2710.19.63, 2710.19.65, 2710.19.67, 2710.19.69, 2710.19.71, 2710.19.73, 2710.19.75, 2710.19.79, 2710.19.81, and 3824.90.90, and substituting the Tariff items, rates of duty, and statistical keys specified in **Schedule 4 of this Act**. 5

*Amendments to Local Government Act 1974*

- 23 Principal Act amended**  
**Sections 24 to 41** amend the Local Government Act 1974. 10
- 24 Heading to Part 11 amended**  
The heading to Part 11 is amended by omitting “**petroleum**” and substituting “**fuel**”.
- 25 Interpretation**
- (1) Section 181 is amended by inserting the following definitions in their appropriate alphabetical order: 15
- “**engine fuel** has the meaning given by **section 1B** of the **Energy (Fuels, Levies, and References) Act 1989**
- “**specified engine fuel**—
- “(a) means,— 20
- “(i) if no Order in Council is in force under **subparagraph (ii)**, engine fuel specified in Schedule 3 of the Customs and Excise Act 1996 as a type of motor spirit, diesel (including blends of diesel and kerosene), biodiesel, or ethyl alcohol; or 25
- “(i) if no Order in Council is in force under **subparagraph (ii)**, engine fuel specified in Schedule 3 of the Customs and Excise Act 1996 as a type of—
- “(A) motor spirit; or
- “(B) diesel (including blends of diesel and kerosene); or 30
- “(C) biodiesel; or
- “(D) ethyl alcohol specified under the heading **Fuels** in Part A or B of Schedule 3 of the Customs and Excise Act 1996; or 35

- “(ii) that part of engine fuel specified in Schedule 3 of the Customs and Excise Act 1996 and prescribed by an Order in Council made under **section 199A**; but
- “(b) excludes— 5
- “(i) engine fuel supplied for use in the generation of electricity, or the manufacture of gas, for public use at any electric-power station or gas works; or
- “(ii) engine fuel supplied for use as fuel for any commercial ship within the meaning of section 2(1) of the Maritime Transport Act 1994; or 10
- “(iii) engine fuel used in the manufacture of refined petroleum products at any refinery.
- “(iv) ~~engine fuel that, if imported, would be classified within the Tariff as jet fuel, or heavy or light fuel oil, or aviation fuel, or kerosene~~” 15
- (2) The definition of **petroleum** in section 181 is repealed.
- (3) Section 181 is amended by repealing the definition of **wholesale distributor** and substituting the following definition:  
 “**wholesale distributor** means a person who, whether exclusively or not,— 20
- “(a) engages in the sale of engine fuel by wholesale; or
- “(b) sells engine fuel to a retailer; or
- “(c) manufactures or produces engine fuel within New Zealand.” 25
- (4) Section 181 is amended by ~~inserting~~ adding the following subsection as subsection (2):
- “(2) For the purposes of this section, the part of engine fuel that is motor spirit, diesel, biodiesel, or ethyl alcohol remains so whether or not it is blended with anything else.” 30
- 26 Application of this Part**
- (1) Section 182(1) is amended by repealing subsection (1) and substituting the following subsection:  
 “(1) Unless the Governor-General by Order in Council determines otherwise, a local authorities fuel tax in accordance with this Part may be levied and collected by the Crown, and is payable on any specified engine fuel purchased in New Zealand.” 35

- (2) Section 182(2) is amended by omitting “petroleum” and substituting “specified engine fuel”.

**27 Powers of component authorities to levy petroleum tax**

- (1) The heading to section 185 is amended by omitting “**petroleum**” and substituting “**fuel**”. 5
- (2) Section 185(1) is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”.
- (3) Section 185(1) and (2)(b) are amended by omitting “petroleum” and substituting in each case “specified engine fuel”.
- (4) Section 185(3) is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”. 10
- (5) Section 185(3)(a) and (b) are amended by omitting “petroleum” and substituting in each case “specified engine fuel”.
- (6) Section 185 is amended by inserting the following subsection after subsection (3): 15
- “(3A) If any type of diesel is a specified engine fuel, the local authorities fuel tax applies to blends of kerosene and diesel as if they were entirely diesel.”
- (7) Section 185 is amended by adding the following subsection: 20
- “(5) Every reference in an enactment or document to the local authorities petroleum tax must, unless the context otherwise requires, be read as a reference to the local authorities fuel tax.”

**28 Returns by wholesale distributors**

- (1) Section 189(1) is amended by omitting “local authorities petroleum tax” in each place where it appears and substituting in each case “local authorities fuel tax”. 25
- (2) Section 189(1)(a) is amended by omitting “petroleum” and substituting “specified engine fuel”.

**29 Assessment of tax**

- (1) Section 190(1) and (3) are amended by omitting “local authorities petroleum tax” and substituting in each case “local authorities fuel tax”. 30
- (2) Section 190(2) is amended by omitting “petroleum” and substituting “specified engine fuel”.

- 
- 30 Assessment presumed to be correct**  
 Section 191 is amended by omitting “petroleum” and substituting “specified engine fuel”.
  - 31 Tax recoverable as a debt**

    - (1) Section 193(1) and (2) are amended by omitting “local authorities petroleum tax” and substituting in each case “local authorities fuel tax”. 5
    - (2) Section 193(1) is amended by omitting “petroleum” in each place where it appears and substituting in each case “specified engine fuel”. 10
  - 32 Penalty for late payment of tax**  
 Section 194 is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”.
  - 33 Separate bank account to be kept by distribution authority** 15  
 Section 195(1) is amended by omitting “Local Authorities Petroleum Tax Account” and substituting “Local Authorities Fuel Tax Account”.
  - 34 Accounts to be kept in accordance with requirements of Auditor-General** 20  
 Section 196(1) is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”.
  - 35 Transfer by distribution authority of authorised cost of services**

    - (1) Section 197(1) and (3) are amended by omitting “Local Authorities Petroleum Tax Account” and substituting in each case “Local Authorities Fuel Tax Account”. 25
    - (2) Section 197(1) is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”.
  - 36 Effect on agreements of imposition or alteration of tax** 30

    - (1) Section 199 is amended by omitting “sale of petroleum” and substituting “sale of specified engine fuel”.

- (2) Section 199 is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”.

**37 New section 199A inserted**

The following section is inserted after section 199:

**“199A Order in Council prescribing local authorities fuel tax 5**

“(1) The Governor-General may, by Order in Council,—

“(a) specify the engine fuels set out in Schedule 3 of the Customs and Excise Act 1996 to be specified engine fuel for the purposes of this Act; and

“(b) prescribe the scale rates for specified engine fuel. 10

“(2) The scale rates of the local authorities fuel tax prescribed by an Order in Council under **subsection (1)(b)** may not exceed the rate of the local authorities fuel tax scale rates set out in Schedule 6 for any class of engine fuel—

“(a) for which the specified engine fuel is a functional substitute; or 15

“(b) with which the specified engine fuel is commonly blended.

“(3) **Subsection (2)** overrides **subsection (1)**.”

**38 Regulations in respect of local authorities petroleum tax 20**

The heading to section 200 is amended by omitting “petroleum” and substituting “fuel”.

**39 Council may grant right to lay petroleum conduit pipes along or under roads**

(1) The heading to section 338 is amended by omitting “petroleum”. 25

(2) Section 338(1) is amended by inserting “or biofuel” after “petroleum”.

**40 Amendments to Schedule 6**

(1) The heading to Schedule 6 is amended by omitting “petroleum” and substituting “fuel”. 30

(2) Schedule 6 is amended—

- (a) by omitting “**Motor spirits**” and substituting “**Specified engine fuel that is motor spirit or ethyl alcohol**”; and
- (b) by omitting “**Diesel fuel**” and substituting “**Specified engine fuel that is diesel or biodiesel**”. 5

**41 Amendments to Schedule 8**

- (1) The heading to Schedule 8 is amended by omitting “**petroleum**” and substituting “**fuel**”.
- (2) Schedule 8 is amended by omitting “local authorities petroleum tax” and substituting “local authorities fuel tax”. 10

*Consequential amendments to other enactments*

**42 Consequential amendments to other enactments**

The enactments specified in **Schedule 5** are consequentially amended in the manner indicated in that schedule.

**Schedule 1** **s 16**  
**New Schedule 5 added to principal Act**  
**Schedule 5** **s 341 5**  
**Biofuel percentage**

| <b>Year 1</b> | <b>Year 2</b> | <b>Year 3</b> | <b>Year 4</b> | <b>Year 5 onwards</b> |
|---------------|---------------|---------------|---------------|-----------------------|
| 0.5%          | 1.0%          | 1.5%          | 2.0%          | 2.5%                  |

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**Schedule 1A** **s 16A**  
**Consequential amendments to other enactments**

|   |    |
|---|----|
| <b><u>Building Act 2004 (2004 No 72)</u></b>  | 5  |
| <u>Paragraph (a) of the definition of network utility operator in section 7: insert “biofuel,” after “petroleum,”.</u>  |    |
| <br><b><u>Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)</u></b>   |    |
| <u>Section 214: insert after subsection (4):</u>  | 10 |
| <u>“(4A) In this section and in section 213, a reference to excise duty or excise-equivalent duty being payable includes a reference to excise duty or excise-equivalent duty being payable except that the rate of duty is zero.</u> |    |
| <u>“(4B) The levy must be paid to the New Zealand Customs Service—</u>  | 15 |
| <u>    “(a) by the person who would be liable to pay excise duty or excise-equivalent duty if any were payable; and</u>   |    |
| <u>    “(b) when any excise duty or excise-equivalent duty would be paid if any were payable.”</u>  |    |
| <br><b><u>International Energy Agreement Act 1976 (1976 No 155)</u></b>   | 20 |
| <u>Section 2: insert in its appropriate alphabetical order:</u>   |    |
| <u>    “engine fuel has the meaning given by <b>section 1B</b> of the Energy (Fuels, Levies, and References) Act 1989”.</u>   |    |
| <u>Section 4(1): insert “or engine fuel” after “use of petroleum”.</u>  |    |
| <u>Section 4(1)(c): insert “or engine fuel” after “consumption of, petroleum”.</u>  | 25 |
| <u>Section 4(1)(d): insert “or engine fuel” after “supply of petroleum”.</u>  |    |
| <u>Section 4(2), (3), and (4): insert “or engine fuel” after “petroleum” in each place where it appears.</u>  |    |
| <u>Section 5(2)(a): add “or engine fuel”.</u>   | 30 |
| <u>Section 6(1): insert “or engine fuel” after “or uses petroleum”.</u>   |    |
| <u>Section 6(2): insert “or engine fuel” after “petroleum” in each place where it appears.</u>  |    |
| <u>Section 6(3)(a): insert “or engine fuel” after “petroleum”.</u>  |    |
| <u>Section 6(3)(b): add “or the Crown Minerals Act 1991”.</u>   | 35 |

**International Energy Agreement Act 1976 (1976 No 155)—continued**

Section 7(1) and (2): insert “or engine fuel” after “petroleum” in each place where it appears.

Section 8(1): omit “petroleum” and substitute “any combination of petroleum and engine fuels”.

**Land Transport Rule: Vehicle Exhaust Emissions 2007 (Rule 33001/2)** 5

Paragraph (a) of the definition of **diesel** in Part 2: insert “or is blended with biofuel” after “additives”.

Paragraph (b) of the definition of **petrol** in Part 2: insert “or is blended with biofuel” after “additives”. 10

Part 2: insert in its appropriate alphabetical order:

“**biofuel** has the meaning given by **section 1B** of the Energy (Fuels, Levies, and References) Act 1989”.

**Local Government Act 2002 (2002 No 84)**

Heading to clause 70 of Schedule 3: omit “**petroleum**” and substitute “**fuel**”. 15

Clause 70(1)(a) of Schedule 3: omit “petroleum” and substitute “fuel”.

**Petroleum Demand Restraint Act 1981 (1981 No 12)**

Section 2: insert in its appropriate alphabetical order: 20

“**engine fuel** has the meaning given by **section 1B** of the Energy (Fuels, Levies, and References) Act 1989”.

Section 4(2) and (4): insert “or engine fuel” after “petroleum products” in each place where it appears.

Section 5(3): omit “Acts Interpretation Act 1924 shall have” and substitute “Interpretation Act 1999 has”. 25

Section 7(1), (2), and (3): insert “or engine fuel” after “petroleum products” in each place where it appears.

Section 8(2)(a): add “or engine fuel”.

Section 14(6): omit “section 25(e) of the Acts Interpretation Act 1924” and substitute “section 14 of the Interpretation Act 1999”. 30

Section 17(1): insert “or engine fuel” after “petroleum products”.

**Reserves Act 1977 (1977 No 66)**

Section 48(1)(c): insert “biofuel,” after “petroleum,”.

**Resource Management Act 1991 (1991 No 69)**

Paragraph (a) of the definition of **infrastructure** in section 2(1): insert “biofuel,” after “petroleum,”.

5

Paragraph (a) of the definition of **network utility operator** in section 166: insert “biofuel,” after “petroleum,”.

**Road User Charges Act 1977 (1977 No 124)**

Paragraph (a) of the definition of **petrol** in section 2(1): add “, including motor spirits that are blended with a biofuel”.

10

Section 2(1): insert in its appropriate alphabetical order:

“**biofuel** has the meaning given by **section 1B** of the Energy (Fuels, Levies, and References) Act 1989”.

**Schedule 2**  
**Amendments to Schedule 3 of Customs and Excise Act 1996**

s 21(3), (8)

**Part A**  
**Goods manufactured in New Zealand**

5

| Excise item number | Goods  | Unit     | Rates of Duty                     |
|--------------------|--|----------|-----------------------------------|
| <b>99.75</b>       | <b>Fuels:</b>  |          |                                   |
|                    | - Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.19.13; 2710.19.21; 2710.19.25; or 2710.19.39: |          |                                   |
| 99.75.05F          | -- Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.11E          | -- Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.14E          | -- Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.17K          | -- Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |

Part A—continued

| Excise item number | Goods  | Unit     | Rates of Duty                     |
|--------------------|--|----------|-----------------------------------|
| 99.75.23D          | -- Other   | per +    | 42.524¢<br>plus 8¢<br>per g of Pb |
|                    | -- Motor spirit with a Research Octane No. (RON) 92 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.19.15, 2710.19.21, 2710.19.27, or 2710.19.39: |          |                                   |
| 99.75.24B          | -- Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits   | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.26J          | -- Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.29C          | -- Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits   | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.33A          | -- Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.37D          | -- Other   | per +    | 42.524¢<br>plus 8¢<br>per g of Pb |

## Part A—continued

| Excise item number | Goods   | Unit     | Rates of Duty                     |
|--------------------|---|----------|-----------------------------------|
| 99.75.47A          | - Methanol spirit derived from ethanol or methanol which, if imported, would be classified within Tariff item 2207.20.32, 3606.10.09, 3824.90.29, or 3824.90.95       | per l    | 30.2¢                             |
|                    | - Automotive diesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 2710.19.62, 2710.19.64, or 2710.19.66 |          |                                   |
| 99.75.49H          | -- Automotive diesel not blended with other substances  | per l    | Free                              |
| 99.75.51K          | -- Automotive diesel blended with motor spirit  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.53F          | -- Automotive diesel blended with biodiesel   | per l    | Free                              |
| 99.75.55B          | -- Automotive diesel blended with ethyl alcohol or neutral spirits  | per l    | Free                              |
| 99.75.57J          | -- Automotive blended with other substances   | per l    | Free                              |
|                    | - Marine diesel whether or not blended with other substances and which, if imported, would be classified in Tariff item 2710.19.68, 2710.19.70, or 2710.19.72         |          |                                   |
| 99.75.58G          | -- Marine diesel not blended with other substances  | per l    | Free                              |
| 99.75.59E          | -- Marine diesel blended with motor spirit  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.61G          | -- Marine diesel blended with biodiesel   | per l    | Free                              |
| 99.75.62E          | -- Marine blended with ethyl alcohol or neutral spirits   | per l    | Free                              |

Part A—continued

| Excise item number | Goods   | Unit          | Rates of Duty               |
|--------------------|---|---------------|-----------------------------|
| 99.75.63C          | -- Marine diesel blended with other substances  | per +         | Free                        |
| 99.75.67F          | -- Natural gas which, if imported, would be classified within Tariff item 2711.21.00; when compressed by a natural gas fuelling facility for use as a motor vehicle fuel  | per gigajoule | \$3.17                      |
| 99.75.69B          | -- Liquefied petroleum gas which, if imported, would be classified within Tariff item 2711.12.00; 2711.13.00; or 2711.14.01   | per +         | 10.40¢                      |
| 99.75.71D          | -- Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09   | per +         | 30.2¢                       |
|                    | -- Ethyl alcohol or neutral spirits, denatured, blended; that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 2207.20.23; 2207.20.27; 2207.20.35; or 2207.20.37: |               |                             |
| 99.75.73L          | -- Blended with motor spirit  | per + ms      | 42.524¢ plus 8¢ per g of Pb |
| 99.75.75G          | -- Blended with automotive diesel   |               | Free                        |
| 99.75.76E          | -- Blended with marine diesel   |               | Free                        |
| 99.75.77C          | -- Blended with biodiesel   |               | Free                        |
| 99.75.79K          | -- Blended with other substances  |               | Free                        |

## Part A—continued

| Excise item number | Goods   | Unit     | Rates of Duty                     |
|--------------------|---|----------|-----------------------------------|
|                    | - Ethyl alcohol or neutral spirits, blended, that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 3824.90.87, 3824.90.89, 3824.90.93, or 3824.90.94: |          |                                   |
| 99.75.81A          | -- Blended with motor spirit  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.85D          | -- Blended with automotive diesel   |          | Free                              |
| 99.75.86B          | -- Blended with marine diesel   |          | Free                              |
| 99.75.87L          | -- Blended with biodiesel   |          | Free                              |
| 99.75.89G          | -- Blended with other substances  |          | Free                              |
|                    | - Biodiesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 3824.90.96, 3824.90.97, or 3824.90.98:  |          |                                   |
| 99.75.91J          | -- Biodiesel not blended with other substances  | per +    | Free                              |
| 99.75.93E          | -- Biodiesel blended with motor spirit  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.95A          | -- Biodiesel blended with automotive diesel   | per +    | Free                              |
| 99.75.96K          | -- Biodiesel blended with marine diesel   | per +    | Free                              |

Part A—continued

| Excise item number | Goods  | Unit  | Rates of Duty |
|--------------------|--|-------|---------------|
| 99.75.97H          | -- Biodiesel blended with ethyl alcohol or neutral spirits | per + | Free          |
| 99.75.99D          | -- Biodiesel blended with other substances                 | per + | Free          |

**Part B**  
**Imported goods**

| Tariff item number          | Goods   | Unit     | Rates of Duty                     |
|-----------------------------|---|----------|-----------------------------------|
|                             | <b>Fuels:</b>   |          |                                   |
|                             | - Motor Spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.05F, 99.75.11L, 99.75.14E, 99.75.17K, or 99.75.23D: |          |                                   |
| 2710.19.13 or<br>2710.19.25 | -- Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.13 or<br>2710.19.25 | -- Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits   | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.13 or<br>2710.19.25 | -- Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits  | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.13 or<br>2710.19.25 | -- Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits   | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.21 or<br>2710.19.39 | -- Other  | per +    | 42.524¢<br>plus 8¢<br>per g of Pb |

Part B—continued

| Tariff item number   | Goods   | Unit     | Rates of Duty                     |
|--|---|----------|-----------------------------------|
|  | - 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 99.75.24B, 99.75.26J, 99.75.29C, 99.75.33A or 99.75.37D: |          |                                   |
| 2710.19.15 or<br>2710.19.27                                | -- Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.15 or<br>2710.19.27                                | -- Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.15 or<br>2710.19.27                                | -- Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.15 or<br>2710.19.27                                | -- Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.21 or<br>2710.19.39                                | -- Other  | per l    | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2207.20.32,<br>3606.10.09,<br>3824.90.29, or<br>3824.90.95 | - Methanol spirit derived from ethanol or methanol which, if manufactured in New Zealand, would be classified within Excise item number 99.75.47A   | per l    | 30.2¢                             |

## Part B—continued

| Tariff item number | Goods   | Unit          | Rates of Duty                     |
|--------------------|---|---------------|-----------------------------------|
|                    | — Automotive diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.49H, 99.75.51K, 99.75.53F, 99.75.55B, or 99.75.57J: |               |                                   |
| 2710.19.62         | -- Automotive diesel not blended with other substances  | per l         | Free                              |
| 2710.19.64         | -- Automotive diesel blended with motor spirit  | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.66         | -- Automotive diesel blended with other substances  | per l         | Free                              |
|                    | — Marine diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.58G, 99.75.59E, 99.75.61G, 99.75.62E, or 99.75.63C:     |               |                                   |
| 2710.19.68         | -- Marine diesel not blended with other substances  | per l         | Free                              |
| 2710.19.70         | -- Marine diesel blended with motor spirit  | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.72         | -- Marine diesel blended with other substances  | per l         | Free                              |
| 2711.21.00         | — Natural gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.67F, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel                | per gigajoule | \$3.17                            |

Part B—continued

| Tariff item number                          | Goods   | Unit     | Rates of Duty                     |
|---|---|----------|-----------------------------------|
| 2711.12.00;<br>2711.13.00; or<br>2711.14.01 | - Liquefied petroleum gas which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.69B  | per t    | 10.40¢                            |
| 2905.11.09                                  | - Methanol when declared for use solely as racing fuel and which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.71D   | per t    | 30.2¢                             |
|   | - Ethyl alcohol or neutral spirits, denatured, blended, that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.73L, 99.75.75G, 99.75.76E, 99.75.77C, or 99.75.79K: |          |                                   |
| 2207.20.23;<br>2207.20.27 or<br>2207.20.35  | -- Blended with motor spirit  | per t ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2207.20.23;<br>2207.20.27; or<br>2207.20.37 | -- Blended with automotive diesel   |          | Free                              |
| 2207.20.23;<br>2207.20.27; or<br>2207.20.37 | -- Blended with marine diesel   |          | Free                              |
| 2207.20.23;<br>2207.20.27; or<br>2207.20.37 | -- Blended with biodiesel   |          | Free                              |

## Part B—continued

| Tariff item number                          | Goods   | Unit     | Rates of Duty                     |
|---|---|----------|-----------------------------------|
| 2207.20.23,<br>2207.20.27, or<br>2207.20.37 | -- Blended with other substances  |          | Free                              |
|   | -- Ethyl alcohol or neutral spirits, blended; that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.81A, 99.75.85D, 99.75.86B, 99.75.87L, or 99.75.89G: |          |                                   |
| 3824.90.87, or<br>3824.90.89                | -- Blended with motor spirit  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 3824.90.87, or<br>3824.90.89                | -- Blended with automotive diesel   |          | Free                              |
| 3824.90.87, or<br>3824.90.89                | -- Blended with marine diesel   |          | Free                              |
| 3824.90.87, or<br>3824.90.89                | -- Blended with biodiesel   |          | Free                              |
| 3824.90.87, or<br>3824.90.89                | -- Blended with other substances  |          | Free                              |
|   | -- Biodiesel whether or not blended with other substances and which, if manufactured in New Zealand, would be classified within Exeise item number 99.75.91J, 99.75.93E, 99.75.95A, 99.75.96K, 99.75.97H, or 99.75.99D:                 |          |                                   |

Part B—continued

| Tariff item number           | Goods  | Unit     | Rates of Duty                     |
|------------------------------|--|----------|-----------------------------------|
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel not blended with other substances             | per +    | Free                              |
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel blended with motor spirit                     | per + ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel blended with automotive diesel                | per +    | Free                              |
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel blended with marine diesel                    | per +    | Free                              |
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel blended with ethyl alcohol or neutral spirits | per +    | Free                              |
| 3824.90.93, or<br>3824.90.97 | -- Biodiesel blended with other substances                 | per +    | Free                              |

**Schedule 2**  
**Amendments to Schedule 3 of Customs and Excise Act 1996**

**s 21(3), (8)**

Part A  
Goods manufactured in New Zealand

| Excise item number | Goods   | Unit     | Rates of duty                            |
|--------------------|---|----------|--|
| <b>99.75</b>       | <b>Fuels:</b>   |          |  |
|                    | – Motor spirit with a Research Octane No. (RON) less than 95 (regular grade) which, if imported, would be classified within Tariff item 2710.19.13, 2710.19.21, 2710.19.25, or 2710.19.39:  |          |  |
| 99.75.05F          | – – Blended with ethyl alcohol  | per l ms | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
| 99.75.23D          | – – Other   | per l    | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
|                    | – Motor spirit with a Research Octane No. (RON) 95 or greater (premium grade) which, if imported, would be classified within Tariff item 2710.19.15, 2710.19.21, 2710.19.27, or 2710.19.39: |          |  |
| 99.75.29C          | – – Blended with ethyl alcohol  | per l ms | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
| 99.75.37D          | – – Other   | per l    | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |

|           |   |               |                                   |
|-----------|---|---------------|-----------------------------------|
| 99.75.47A | - Methanol spirit derived from ethanol or methanol which, if imported, would be classified within Tariff item 2207.20.32, 3606.10.09, 3824.90.29, or 3824.90.95         | per l         | 30.2¢                             |
|           | - Automotive diesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 2710.19.62, 2710.19.64, or 2710.19.66:  |               |                                   |
| 99.75.49H | - - Automotive diesel not blended with other substances   | per l         | Free                              |
| 99.75.51K | - - Automotive diesel blended with motor spirit   | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.53F | - - Automotive diesel blended with biodiesel  | per l         | Free                              |
| 99.75.55B | - - Automotive diesel blended with ethyl alcohol  | per l         | Free                              |
| 99.75.57J | - - Automotive diesel blended with other substances   | per l         | Free                              |
|           | - Marine diesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 2710.19.68, 2710.19.70, or 2710.19.72:      |               |                                   |
| 99.75.58G | - - Marine diesel not blended with other substances   | per l         | Free                              |
| 99.75.59E | - - Marine diesel blended with motor spirit   | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.61G | - - Marine diesel blended with biodiesel  | per l         | Free                              |
| 99.75.62E | - - Marine diesel blended with ethyl alcohol  | per l         | Free                              |
| 99.75.63C | - - Marine diesel blended with other substances   | per l         | Free                              |
| 99.75.67F | - Natural gas which, if imported, would be classified within Tariff item 2711.21.00, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel | per gigajoule | \$3.17                            |
| 99.75.69B | - Liquefied petroleum gas which, if imported, would be classified within Tariff item 2711.12.00, 2711.13.00, or 2711.14.01  | per l         | 10.40¢                            |
| 99.75.71D | - Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09  | per l         | 30.2¢                             |

Part A—*continued*

| Excise item number | Goods  | Unit     | Rates of duty                     |
|--------------------|--|----------|-----------------------------------|
|                    | <b>Fuels—<i>continued</i></b>  |          |                                   |
|                    | – Ethyl alcohol denatured, blended, that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 2207.20.23, 2207.20.27, 2207.20.35, or 2207.20.37: |          |                                   |
| 99.75.73L          | – – Blended with motor spirit  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.75G          | – – Blended with automotive diesel   |          | Free                              |
| 99.75.76E          | – – Blended with marine diesel   |          | Free                              |
| 99.75.77C          | – – Blended with biodiesel   |          | Free                              |
| 99.75.79K          | – – Blended with other substances  |          | Free                              |
|                    | – Ethyl alcohol blended, that can be used as a fuel for engines and which, if imported, would be classified within Tariff item 3824.90.87, 3824.90.89, 3824.90.93, or 3824.90.94:            |          |                                   |
| 99.75.81A          | – – Blended with motor spirit  | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 99.75.85D          | – – Blended with automotive diesel   |          | Free                              |
| 99.75.86B          | – – Blended with marine diesel   |          | Free                              |
| 99.75.87L          | – – Blended with biodiesel   |          | Free                              |
| 99.75.89G          | – – Blended with other substances  |          | Free                              |

|           |  |          |  |
|-----------|--|----------|--|
|           | – Biodiesel whether or not blended with other substances and which, if imported, would be classified within Tariff item 3824.90.96, 3824.90.97, or 3824.90.98: |          |  |
| 99.75.91J | – – Biodiesel not blended with other substances  | per l    | Free                                     |
| 99.75.93E | – – Biodiesel blended with motor spirit  | per l ms | 42.524¢<br><i>plus 8¢</i><br>per g of Pb |
| 99.75.95A | – – Biodiesel blended with automotive diesel   | per l    | Free                                     |
| 99.75.96K | – – Biodiesel blended with marine diesel   | per l    | Free                                     |
| 99.75.97H | – – Biodiesel blended with ethyl alcohol   | per l    | Free                                     |
| 99.75.99D | – – Biodiesel blended with other substances  | per l    | Free                                     |

**Part B**  
**Imported goods**

| Tariff item number   | Goods   | Unit     | Rates of duty                            |
|--|---|----------|--|
|  | <b>Fuels:</b>   |          |  |
|  | – 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:  |          |  |
| 2710.19.13 or<br>2710.19.25                                | – – Blended with ethyl alcohol  | per l ms | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
| 2710.19.21 or<br>2710.19.39                                | – – Other   | per l    | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
|  | – 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: |          |  |
| 2710.19.15 or<br>2710.19.27                                | – – Blended with ethyl alcohol  | per l ms | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
| 2710.19.21 or<br>2710.19.39                                | – – Other   | per l    | 42.524¢<br><i>plus</i> 8¢<br>per g of Pb |
| 2207.20.32,<br>3606.10.09,<br>3824.90.29, or<br>3824.90.95 | – Methanol spirit derived from ethanol or methanol which, if manufactured in New Zealand, would be classified within Excise item number 99.75.47A   | per l    | 30.2¢                                    |

|  |  |               |                                   |
|--|--|---------------|-----------------------------------|
|  | – Automotive diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.49H, 99.75.51K, 99.75.53F, 99.75.55B, or 99.75.57J:                |               |                                   |
| 2710.19.62                                 | – – Automotive diesel not blended with other substances  | per l         | Free                              |
| 2710.19.64                                 | – – Automotive diesel blended with motor spirit  | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.66                                 | – – Automotive diesel blended with other substances  | per l         | Free                              |
|  | – Marine diesel whether or not blended with other substances which, if manufactured in New Zealand, would be classified within Excise item number 99.75.58G, 99.75.59E, 99.75.61G, 99.75.62E, or 99.75.63C:                    |               |                                   |
| 2710.19.68                                 | – – Marine diesel not blended with other substances  | per l         | Free                              |
| 2710.19.70                                 | – – Marine diesel blended with motor spirit  | per l ms      | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2710.19.72                                 | – – Marine diesel blended with other substances  | per l         | Free                              |
| 2711.21.00                                 | – Natural gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.67F, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel                               | per gigajoule | \$3.17                            |
| 2711.12.00,<br>2711.13.00 or<br>2711.14.01 | – Liquefied petroleum gas which, if manufactured in New Zealand, would be classified within Excise item number 99.75.69B   | per l         | 10.40¢                            |
| 2905.11.09                                 | – Methanol when declared for use solely as racing fuel and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.71D  | per l         | 30.2¢                             |
|  | – Ethyl alcohol, denatured, blended, that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.73L, 99.75.75G, 99.75.76E, 99.75.77C, or 99.75.79K: |               |                                   |

Part B—*continued*

| Tariff item number          | Goods   | Unit     | Rates of duty                     |
|-----------------------------|---|----------|-----------------------------------|
|                             | <b>Fuels—<i>continued</i></b>   |          |                                   |
|                             | – Ethyl alcohol, denatured, blended, that can be used as a fuel, etc.— <i>continued</i>   |          |                                   |
| 2207.20.23 or<br>2207.20.35 | – – Blended with motor spirit   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 2207.20.27 or<br>2207.20.37 | – – Blended with automotive diesel  |          | Free                              |
| 2207.20.27 or<br>2207.20.37 | – – Blended with marine diesel  |          | Free                              |
| 2207.20.27 or<br>2207.20.37 | – – Blended with biodiesel  |          | Free                              |
| 2207.20.27 or<br>2207.20.37 | – – Blended with other substances   |          | Free                              |
|                             | – Ethyl alcohol, blended, that can be used as a fuel for engines and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.81A, 99.75.85D, 99.75.86B, 99.75.87L, or 99.75.89G: |          |                                   |
| 3824.90.87 or<br>3824.90.93 | – – Blended with motor spirit   | per l ms | 42.524¢<br>plus 8¢<br>per g of Pb |
| 3824.90.89 or<br>3824.90.94 | – – Blended with automotive diesel  |          | Free                              |
| 3824.90.89 or<br>3824.90.94 | – – Blended with marine diesel  |          | Free                              |

|                             |   |          |  |
|-----------------------------|---|----------|--|
| 3824.90.89 or<br>3824.90.94 | -- Blended with biodiesel   |          | Free                                     |
| 3824.90.89 or<br>3824.90.94 | -- Blended with other substances  |          | Free                                     |
|                             | -- Biodiesel whether or not blended with other substances and which, if manufactured in New Zealand, would be classified within Excise item number 99.75.91J, 99.75.93E, 99.75.95A, 99.75.96K, 99.75.97H, or 99.75.99D: |          |  |
| 3824.90.96                  | -- Biodiesel not blended with other substances  | per l    | Free                                     |
| 3824.90.97                  | -- Biodiesel blended with motor spirit  | per l ms | 42.524¢<br><i>plus 8¢</i><br>per g of Pb |
| 3824.90.98                  | -- Biodiesel blended with automotive diesel   | per l    | Free                                     |
| 3824.90.98                  | -- Biodiesel blended with marine diesel   | per l    | Free                                     |
| 3824.90.98                  | -- Biodiesel blended with ethyl alcohol   | per l    | Free                                     |
| 3824.90.98                  | -- Biodiesel blended with other substances  | per l    | Free                                     |

**Schedule 3**  
**New note 2 in Schedule 1 of Tariff Act**  
**1988 substituted**

s 22(2)

**2. Terms, Abbreviations, and Symbols**

The following terms, abbreviations, and symbols have the meaning shown opposite them.

|                 |                      |                |  |
|-----------------|----------------------|----------------|--|
| AC              | alternating current  | kVAr           | kilovolt ampere reactive                     |
| BDU             | bone dry unit        | kW             | kilowatt                                     |
| ¢               | cent                 | l              | litre  |
| cg              | centigram            | l al           | litre of alcohol contained in a mixture      |
| C1              | number of cells      | l ms           | litre of motor spirit contained in a mixture |
| cm              | centimetre           | m              | metre  |
| cm <sup>2</sup> | square centimetre    | m <sup>2</sup> | square metre                                 |
| cm <sup>3</sup> | cubic centimetre     | m <sup>3</sup> | cubic metre                                  |
| cc              | cubic centimetre     | mg             | milligram                                    |
| °C              | degrees Celsius      | ml             | millilitre                                   |
| DC              | direct current       | mm             | millimetre                                   |
| \$              | dollar               | mN             | millinewton                                  |
| doz             | dozen                | MPa            | megapascal                                   |
| g               | gram                 | N              | newton                                       |
| g.v.w.          | gross vehicle weight | No.            | number                                       |
| Hd              | hundred              | Pb             | lead   |
| HBx             | hundred boxes        | pk             | number of packs                              |
| hnk             | number of hanks      | pr             | pair   |
| Hz              | hertz                | %              | percent                                      |
| IR              | infra-red            | rls            | rolls  |
| kcal            | kilocalorie          | SWG            | standard wire gauge                          |
| kg              | kilogram             | t              | tonne  |
| kJ              | kilojoule            | tne            | tonne  |
| kN              | kilonewton           | Th             | thousand                                     |
| kPa             | kilopascal           | UV             | ultra-violet                                 |
| KTC             | kilo tobacco content | V              | volt   |
| kV              | kilovolt             | W              | watt   |
| kVA             | kilovolt ampere      | x°             | x degrees                                    |

- 
- — Or such higher rate of duty as the Minister may in any case decide.
  - .. — The use of this sign in the Preferential Tariff duty column; indicates that the duties payable under the Normal Tariff apply.

A number without any qualification in either the Normal Tariff or Preferential Tariff duty columns signifies that an ad valorem duty applies at the percentage rate indicated by the number.

A month and year, eg, 7/2009, shown against a duty rate indicates that as from the first day of that month the corresponding rate of duty applies.

The rate of duty of Free, appearing by itself in the Preferential Tariff duty column, means that the goods ~~being~~ (being the produce or manufacture of Australia, Canada, LDC, LLDC, Pac countries, Singapore, Thailand, or TPA countries ~~shall be~~ are entered free of duty.

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**Schedule 4**  
**Amendments to Part 1 of Schedule 1 of Tariff Act 1988**

s 22(3)

Part 1  
The Standard Tariff

5

| Number | Statistical Key |      | Goods | Rates of Duty |                      |
|--------|-----------------|------|-------|---------------|----------------------|
|        | Code            | Unit |       | Normal Tariff | *Preferential Tariff |

Chapter 22  
**Beverages, spirits and vinegar**

|              |     |      |  |      |      |
|--------------|-----|------|--|------|------|
| <b>22.07</b> |     |      | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits; denatured; of any strength:</b>  |      |      |
| 2207.20      |     |      | - Ethyl alcohol and other spirits; denatured; of any strength:   |      |      |
|              |     |      | - - Ethyl alcohol or neutral spirits; denatured; to which has been blended ethyl ether, benzol; or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve: |      |      |
| 2207.20.12   | 00H | +    | - - - For manufacture in a licensed manufacturing area   | Free | Free |
|              |     |      | - - - Other:   |      |      |
| 2207.20.18   | 00F | +    | - - - - Aviation spirit  | Free | Free |
|              |     |      | - - - - Other:   |      |      |
| 2207.20.23   | 00K | + ms | - - - - - Further blended with motor spirit and that can be used as a fuel for engines   | Free | Free |

|            |     |      |       |   |      |      |
|------------|-----|------|-------|---|------|------|
| 2207.20.27 |     |      | ----- | Further blended with diesel; biodiesel; or other substances and that can be used as a fuel for engines  | Free | Free |
|            | 10B | +    | ..... | Further blended with automotive diesel  |      |      |
|            | 13G | +    | ..... | Further blended with marine diesel  |      |      |
|            | 15C | +    | ..... | Further blended with biodiesel  |      |      |
|            | 19F | +    | ..... | Further blended with other substances   |      |      |
| 2207.20.32 | 00J | +    | ----- | Other   | Free | Free |
|            |     |      | --    | Ethyl alcohol or neutral spirits; denatured; otherwise blended; that can be used as a fuel for engines: |      |      |
| 2207.20.33 | 00E | + at | ---   | For manufacture in a licensed manufacturing area  | Free | Free |
|            |     |      | ---   | Other:  |      |      |
| 2207.20.35 | 00H | + ms | ----- | Blended with motor spirit   | Free | Free |
| 2207.20.37 |     |      | ----- | Other   | Free | Free |
|            | 10H | +    | ..... | Blended with automotive diesel  |      |      |
|            | 13B | +    | ..... | Blended with marine diesel  |      |      |
|            | 15J | +    | ..... | Blended with biodiesel  |      |      |
|            | 19A | +    | ..... | Blended with other substances   |      |      |
|            |     |      | --    | Other kinds:  |      |      |
| 2207.20.41 | 00H | + at | ---   | For manufacture in a licensed manufacturing area  | Free | Free |
| 2207.20.49 | 00J | + at | ---   | Other   | Free | Free |

\* Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

## Part 1—continued

| Number | Statistical Key |      | Goods | Rates of Duty |                      |
|--------|-----------------|------|-------|---------------|----------------------|
|        | Code            | Unit |       | Normal Tariff | *Preferential Tariff |

## Chapter 27

**Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

|            |     |     |   |      |      |
|------------|-----|-----|---|------|------|
| 27.10      |     |     | <b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included; containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals; these oils being the basic constituents of the preparations; waste oils:</b>           |      |      |
|            |     |     | — Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included; containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals; these oils being the basic constituents of the preparations; other than waste oils: |      |      |
| 2710.19    |     |     | — — Other:  |      |      |
|            |     |     | — — — Motor spirit:   |      |      |
|            |     |     | — — — — In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:   |      |      |
| 2710.19.05 | 11F | tne | — — — — — For manufacture in a licensed manufacturing area  | Free | Free |
|            |     |     | · · · · · Aviation spirit   |      |      |
|            |     |     | · · · · · Other:  |      |      |
|            |     |     | · · · · · · Blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines:   |      |      |

|            |     |      |           |   |      |      |
|------------|-----|------|-----------|---|------|------|
|            | 12D | +    | · · · · · | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits   |      |      |
|            | 13B | +    | · · · · · | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |      |      |
|            | 15J | +    | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits   |      |      |
|            | 17E | +    | · · · · · | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits  |      |      |
|            |     |      | · · · · · | Other:  |      |      |
|            | 25F | tne  | · · · · · | Research Octane No. (RON) 92 or greater (premium grade)   |      |      |
|            | 29J | tne  | · · · · · | Other:  |      |      |
| 2710.19.09 | 00F | +    | -----     | Other:<br>Aviation spirit   | Free | Free |
| 2710.19.13 |     |      | -----     | Other:<br>Research Octane No. (RON) less than 92 (regular grade) blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines | Free | Free |
|            | 05D | + ms | · · · · · | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits   |      |      |
|            | 10E | + ms | · · · · · | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |      |      |
|            | 21F | + ms | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits   |      |      |
|            | 25J | + ms | · · · · · | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits  |      |      |
| 2710.19.15 |     |      | -----     | Research Octane No. (RON) 92 or greater (premium grade) blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines          | Free | Free |
|            | 05G | + ms | · · · · · | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits   |      |      |
|            | 10C | + ms | · · · · · | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |      |      |
|            | 21J | + ms | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits   |      |      |

\* Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

|            |     |               |   |   |      |      |
|------------|-----|---------------|---|---|------|------|
| 2710.19.17 | 25J | + ms          | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits                      |      |      |
|            |     |               | -----   | Other, blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines | Free | Free |
|            | 05K | + ms          | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits                   |      |      |
|            | 10F | + ms          | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |      |      |
|            | 21A | + ms          | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits |      |      |
| 2710.19.21 | 23H | + ms          | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits                      |      |      |
|            |     |               | -----   | Other   | Free | Free |
|            | 10C | +             | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | With a Research Octane No. (RON) less than 92 (regular grade)                                   |      |      |
| 2710.19.23 | 17L | +             | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Other   |      |      |
|            |     |               | -----   | In other containers:  |      |      |
|            |     |               | -----   | For manufacture in a licensed manufacturing area  | Free | Free |
|            | 10F | +             | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Aviation spirit   |      |      |
|            |     |               | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Other:  |      |      |
|            |     | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines: |   |      |      |
|            | 11D | +             | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits                   |      |      |
|            | 13L | +             | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ ⋮   | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |      |      |

|            |     |      |           |  |               |                     |
|------------|-----|------|-----------|--|---------------|---------------------|
|            | 17C | +    | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits  |               |                     |
|            | 21A | +    | · · · · · | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits   |               |                     |
|            |     |      | · · · · · | Other:   |               |                     |
|            | 31J | +    | · · · · · | Research Octane No. (RON) 92 or greater (premium grade)  |               |                     |
|            | 39D | +    | · · · · · | Other  |               |                     |
|            |     |      | -----     | Other:   |               |                     |
| 2710.19.25 |     |      | -----     | Research Octane No. (RON) less than 92 (regular grade) blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines  | 7<br>7/2008 5 | CA 2<br>7/2008 Free |
|            | 05B | + ms | · · · · · | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits  |               |                     |
|            | 10J | + ms | · · · · · | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits   |               |                     |
|            | 13C | + ms | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits  |               |                     |
|            | 15K | + ms | · · · · · | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits   |               |                     |
| 2710.19.27 |     |      | -----     | Research Octane No. (RON) 92 or greater (premium grade) blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines | 7<br>7/2008 5 | CA 2<br>7/2008 Free |
|            | 05E | + ms | · · · · · | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits  |               |                     |
|            | 10A | + ms | · · · · · | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits   |               |                     |
|            | 13F | + ms | · · · · · | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits  |               |                     |

|            |     |      |             |   |               |                     |
|------------|-----|------|-------------|---|---------------|---------------------|
|            | 15B | + ms | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits                      |               |                     |
| 2710.19.31 |     |      | -----       | Other, blended with ethyl alcohol or neutral spirits and that can be used as a fuel for engines | 7<br>7/2008 5 | CA 2<br>7/2008 Free |
|            | 05B | + ms | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with not more than 1% (by volume) of ethyl alcohol or neutral spirits                   |               |                     |
|            | 10J | + ms | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with more than 1% but not more than 5% (by volume) of ethyl alcohol or neutral spirits  |               |                     |
|            | 13C | + ms | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with more than 5% but not more than 10% (by volume) of ethyl alcohol or neutral spirits |               |                     |
|            | 15K | + ms | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with more than 10% (by volume) of ethyl alcohol or neutral spirits                      |               |                     |
| 2710.19.39 |     |      | -----       | Other   | 7<br>7/2008 5 | CA 2<br>7/2008 Free |
|            | 10K | +    | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | With a Research Octane No. (RON) less than 92 (regular grade)                                   |               |                     |
|            | 19C | +    | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Other   |               |                     |
|            |     |      | -----       | Automotive diesel whether or not blended with other substances:                                 |               |                     |
| 2710.19.62 | 00D | +    | -----       | Automotive diesel not blended with other substances   | Free          | Free                |
| 2710.19.64 | 00G | + ms | -----       | Automotive diesel blended with motor spirit   | Free          | Free                |
| 2710.19.66 |     |      | -----       | Automotive diesel blended with other substances   | Free          | Free                |
|            | 10G | +    | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with biodiesel  |               |                     |
|            | 15H | +    | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with ethyl alcohol or neutral spirits   |               |                     |
|            | 19E | +    | ⋮ ⋮ ⋮ ⋮ ⋮ ⋮ | Blended with other substances   |               |                     |
|            |     |      | -----       | Marine diesel whether or not blended with other substances:                                     |               |                     |

|            |     |      |       |   |                 |   |
|------------|-----|------|-------|---|-----------------|---|
| 2710.19.68 | 00B | +    | ----- | Marine diesel not blended with other substances       | Free            | Free  |
| 2710.19.70 | 00G | + ms | ----- | Marine diesel blended with motor spirit               | Free            | Free  |
| 2710.72    |     |      | ----- | Marine diesel blended with other substances           | Free            | Free  |
|            | 10G | +    | ..... | Blended with biodiesel                                |                 |   |
|            | 15H | +    | ..... | Blended with ethyl alcohol or neutral spirits         |                 |   |
|            | 19L | +    | ..... | Blended with other substances                         |                 |   |
| 2710.19.74 | 00B | +    | ----- | Home heating oil being a blend of kerosene and diesel | Free            | Free  |
| 2710.19.76 | 00E | +    | ----- | Other   | Free            | Free  |
|            |     |      | ----  | Residual fuel oil:                                    |                 |   |
| 2710.19.77 | 00A | +    | ----- | For manufacture in a licensed manufacturing area      | Free            | Free  |
| 2710.19.78 | 00H | +    | ----- | Other   | Free            | Free  |
|            |     |      | ----  | Lubricating preparations:                             |                 |   |
| 2710.19.80 |     |      | ----- | Greases and other solid lubricants                    | 6-5<br>7/2008 5 | CA +<br>7/2008 Free<br>LDC 5<br>TH Free<br>TPA Free |
|            | 10K | kg   | ..... | Suited only for aviation use                          |                 |   |
|            | 15L | kg   | ..... | Other   |                 |   |
|            |     |      | ----- | Other preparations:                                   |                 |   |
| 2710.19.82 | 00E | +    | ----- | In bulk in ships' bottoms                             | Free            | Free  |
|            |     |      | ----- | In containers:  |                 |   |

|  |   |      |       |  |      |      |
|--|---|------|-------|--|------|------|
| 2710.19.83                             | 00A   | +    | ----- | Of a capacity of 5 litres or more                | Free | Free |
| <b>Chapter 38</b>                      |   |      |       |  |      |      |
| <b>Miscellaneous chemical products</b> |   |      |       |  |      |      |
| <b>38.24</b>                           | <b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products); not elsewhere specified or included:</b>   |      |       |  |      |      |
| 3824.90                                | - Other:  |      |       |  |      |      |
|  | -- Ethyl alcohol or neutral spirits; blended with other substances and that can be used as a fuel for engines; other than blends of heading 22.07 or 27.10:   |      |       |  |      |      |
| 3824.90.87                             | 00G   | + ms | ----  | Blended with motor spirit                        | Free | Free |
| 3824.90.89                             |   |      | ----  | Blended with other substances                    | Free | Free |
|  | 10G   | +    | ----  | Blended with automotive diesel                   |      |      |
|  | 11E   | +    | ----  | Blended with marine diesel                       |      |      |
|  | 13A   | +    | ----  | Blended with biodiesel                           |      |      |
|  | 15H   | +    | ----  | Blended with other substances                    |      |      |
|  | -- Ethyl alcohol or neutral spirits; to which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve; other than blends of heading 22.07 or 27.10: |      |       |  |      |      |
| 3824.90.91                             | 00D   | +    | ----  | For manufacture in a licensed manufacturing area | Free | Free |
|  | ---- Other:   |      |       |  |      |      |
| 3824.90.92                             | 00L   | +    | ----- | Aviation spirit                                  | Free | Free |
|  | ----- Other:  |      |       |  |      |      |

|            |     |      |       |  |      |      |
|------------|-----|------|-------|--|------|------|
| 3824.90.93 | 00G | + ms | ----- | Further blended with motor spirit and that can be used as a fuel for engines                                   | Free | Free |
| 3824.90.94 |     |      | ----- | Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines         | Free | Free |
|            | 10E | +    | ..... | Further blended with automotive diesel   |      |      |
|            | 13E | +    | ..... | Further blended with marine diesel   |      |      |
|            | 15A | +    | ..... | Further blended with biodiesel   |      |      |
|            | 19D | +    | ..... | Further blended with other substances  |      |      |
| 3824.90.95 | 00K | +    | ----- | Other  | Free | Free |
|            |     |      | --    | Biodiesel whether or not blended with other substances:  |      |      |
| 3824.90.96 | 00F | +    | ----  | Biodiesel not blended with other substances  | Free | Free |
| 3824.90.97 | 00B | + ms | ----  | Biodiesel blended with motor spirit  | Free | Free |
| 3824.90.98 |     |      | ----  | Biodiesel whether or not blended with other substances   | Free | Free |
|            | 10F | +    | ..... | Blended with automotive diesel   |      |      |
|            | 13L | +    | ..... | Blended with marine diesel   |      |      |
|            | 15G | +    | ..... | Blended with ethyl alcohol or neutral spirits  |      |      |
|            | 19K | +    | ..... | Blended with other substances  |      |      |
| 3824.90.99 |     |      | --    | Other  | Free | Free |
|            |     |      | ...   | Mixtures containing halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: |      |      |
|            | 10B | kg   | ..... | Containing acyclic hydrocarbons halogenated only with fluorine and chlorine                                    |      |      |
|            | 13G | kg   | ..... | Other  |      |      |

|     |   |   |
|-----|---|---|
|     |   | Organotin compounds:  |
| 15C | " | Tributyl tin compounds  |
| 17K | " | Other   |
| 19F | " | Napthenic acids, their water-insoluble salts and their esters |
| 29C | " | Other   |

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\* Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

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**Schedule 4**  
**Amendments to Part 1 of Schedule 1 of Tariff Act 1988**

**s 22(3)**

Part 1  
The Standard Tariff

| Number | Statistical Key |      | Goods | Rates of Duty |                      |
|--------|-----------------|------|-------|---------------|----------------------|
|        | Code            | Unit |       | Normal Tariff | *Preferential Tariff |

**Chapter 22**

**Beverages, spirits and vinegar**

|              |     |   |   |      |      |
|--------------|-----|---|---|------|------|
| <b>22.07</b> |     |   | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>  |      |      |
| 2207.20      |     |   | – Ethyl alcohol and other spirits, denatured, of any strength:  |      |      |
| 2207.20.01   | 00F | 1 | – – Ethyl alcohol, denatured in accordance with a formula approved by the Chief Executive of the New Zealand Customs Service  | Free | Free |
|              |     |   | – – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve: |      |      |
| 2207.20.12   | 00H | 1 | – – – For manufacture in a licensed manufacturing area  | Free | Free |
|              |     |   | – – – Other:  |      |      |
| 2207.20.18   | 00F | 1 | – – – – Aviation spirit   | Free | Free |

\*Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

Part 1—continued

| Number     | Statistical Key |      | Goods  | Rates of Duty    |                         |
|------------|-----------------|------|--|------------------|-------------------------|
|            | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Undenatured ethyl alcohol of an alcoholic strength, etc.—continued</b>                                    |                  |                         |
|            |                 |      | – Ethyl alcohol and other spirits, denatured, of any strength—continued                                      |                  |                         |
|            |                 |      | -- Ethyl alcohol, denatured, to which has been blended, etc.—continued                                       |                  |                         |
|            |                 |      | --- Other—continued  |                  |                         |
|            |                 |      | ---- Other:  |                  |                         |
| 2207.20.23 | 00K             | 1 ms | ----- Further blended with motor spirit and that can be used as a fuel for engines                           | Free             | Free                    |
| 2207.20.27 |                 |      | ----- Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines | Free             | Free                    |
|            | 10B             | 1    | . . . . . Further blended with automotive diesel   |                  |                         |
|            | 13G             | 1    | . . . . . Further blended with marine diesel   |                  |                         |
|            | 15C             | 1    | . . . . . Further blended with biodiesel   |                  |                         |
|            | 19F             | 1    | . . . . . Further blended with other substances  |                  |                         |
| 2207.20.32 | 00J             | 1    | ----- Other  | Free             | Free                    |
|            |                 |      | -- Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:                      |                  |                         |
| 2207.20.33 | 00E             | 1 al | --- For manufacture in a licensed manufacturing area   | Free             | Free                    |
|            |                 |      | --- Other:   |                  |                         |
| 2207.20.35 | 00H             | 1 ms | ----- Blended with motor spirit  | Free             | Free                    |
| 2207.20.37 |                 |      | ----- Other  | Free             | Free                    |
|            | 10H             | 1    | . . . . . Blended with automotive diesel   |                  |                         |
|            | 13B             | 1    | . . . . . Blended with marine diesel   |                  |                         |
|            | 15J             | 1    | . . . . . Blended with biodiesel   |                  |                         |
|            | 19A             | 1    | . . . . . Blended with other substances  |                  |                         |

|            |     |      |  |      |      |
|------------|-----|------|--|------|------|
|            |     |      | -- Other kinds:                                      |      |      |
| 2207.20.41 | 00H | 1 al | --- For manufacture in a licensed manufacturing area | Free | Free |
| 2207.20.49 | 00J | 1 al | --- Other  | Free | Free |

**Chapter 27**  
**Mineral fuels, mineral oils and products of their distillation; bituminous substances;  
mineral waxes**

|              |     |     |  |      |      |
|--------------|-----|-----|--|------|------|
| <b>27.10</b> |     |     | <b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:</b>           |      |      |
|              |     |     | – Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: |      |      |
| 2710.19      |     |     | -- Other:  |      |      |
|              |     |     | --- Motor spirit:  |      |      |
|              |     |     | ---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:   |      |      |
| 2710.19.05   |     |     | ----- For manufacture in a licensed manufacturing area   | Free | Free |
|              | 11F | tne | . . . . . Aviation spirit  |      |      |
|              |     |     | . . . . . Other:   |      |      |
|              | 15J | l   | . . . . . Blended with ethyl alcohol and that can be used as a fuel for engines:   |      |      |
|              |     |     | . . . . . Other:   |      |      |
|              | 25F | tne | . . . . . Research Octane No. (RON) 95 or greater (premium grade)  |      |      |
|              | 29J | tne | . . . . . Other  |      |      |

\*Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

Part 1—continued

| Number     | Statistical Key |      | Goods  | Rates of Duty    |                         |
|------------|-----------------|------|--|------------------|-------------------------|
|            | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Petroleum oils and oils obtained from bituminous, etc.—continued</b><br>– Petroleum oils and oils obtained from bituminous, etc.—continued<br>-- Other—continued<br>--- Motor spirit—continued<br>---- In bulk in ships' bottoms or in containers, etc.—continued<br>----- Other: |                  |                         |
| 2710.19.09 | 00F             | 1    | ----- Aviation spirit  | Free             | Free                    |
|            |                 |      | ----- Other:   |                  |                         |
| 2710.19.13 | 00C             | 1 ms | ----- Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines   | Free             | Free                    |
| 2710.19.15 | 00F             | 1 ms | ----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines  | Free             | Free                    |
| 2710.19.21 |                 |      | ----- Other  | Free             | Free                    |
|            | 10C             | 1    | . . . . . With a Research Octane No. (RON) less than 95 (regular grade)  |                  |                         |
|            | 17L             | 1    | . . . . . Other  |                  |                         |
|            |                 |      | ----- In other containers:   |                  |                         |
| 2710.19.23 |                 |      | ----- For manufacture in a licensed manufacturing area   | Free             | Free                    |
|            | 10F             | 1    | . . . . . Aviation spirit  |                  |                         |
|            |                 |      | . . . . . Other:   |                  |                         |
|            | 17C             | 1    | . . . . . Blended with ethyl alcohol and that can be used as a fuel for engines:   |                  |                         |

|            |     |      |   |      |                                |  |
|------------|-----|------|---|------|--------------------------------|--|
|            | 31J | 1    | Other:  |      |                                |  |
|            | 39D | 1    | Research Octane No. (RON) 95 or greater (premium grade)   |      |                                |  |
|            |     |      | Other   |      |                                |  |
|            |     |      | ----- Other:  |      |                                |  |
| 2710.19.25 | 00A | 1 ms | ----- Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines  | 5    | CA Free<br>TH Free<br>TPA Free |  |
| 2710.19.27 | 00D | 1 ms | ----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines | 5    | CA Free<br>TH Free<br>TPA Free |  |
| 2710.19.39 |     |      | ----- Other   | 5    | CA Free<br>TH Free<br>TPA Free |  |
|            | 10K | 1    | With a Research Octane No. (RON) less than 95 (regular grade)   |      |                                |  |
|            | 19C | 1    | Other   |      |                                |  |
|            |     |      | ----- Automotive diesel whether or not blended with other substances:   |      |                                |  |
| 2710.19.62 | 00D | 1    | ----- Automotive diesel not blended with other substances   | Free | Free                           |  |
| 2710.19.64 | 00G | 1 ms | ----- Automotive diesel blended with motor spirit   | Free | Free                           |  |
| 2710.19.66 |     |      | ----- Automotive diesel blended with other substances   | Free | Free                           |  |
|            | 10G | 1    | Blended with biodiesel  |      |                                |  |
|            | 15H | 1    | Blended with ethyl alcohol  |      |                                |  |
|            | 19L | 1    | Blended with other substances   |      |                                |  |
|            |     |      | ----- Marine diesel whether or not blended with other substances:   |      |                                |  |
| 2710.19.68 | 00B | 1    | ----- Marine diesel not blended with other substances   | Free | Free                           |  |
| 2710.19.70 | 00G | 1 ms | ----- Marine diesel blended with motor spirit   | Free | Free                           |  |

\*Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

Part 1—*continued*

| Number     | Statistical Key |      | Goods  | Rates of Duty    |                                |
|------------|-----------------|------|--|------------------|--------------------------------|
|            | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff        |
|            |                 |      | <b>Petroleum oils and oils obtained from bituminous, etc.—<i>continued</i></b> |                  |                                |
|            |                 |      | – Petroleum oils and oils obtained from bituminous, etc.— <i>continued</i>     |                  |                                |
|            |                 |      | -- Other— <i>continued</i>   |                  |                                |
|            |                 |      | ---- Motor spirit— <i>continued</i>  |                  |                                |
|            |                 |      | ----- In other containers— <i>continued</i>                                    |                  |                                |
|            |                 |      | ----- Marine diesel whether or not blended, etc.— <i>continued</i>             |                  |                                |
| 2710.19.72 |                 |      | ----- Marine diesel blended with other substances                              | Free             | Free                           |
|            | 10G             | 1    | . . . . . Blended with biodiesel   |                  |                                |
|            | 15H             | 1    | . . . . . Blended with ethyl alcohol   |                  |                                |
|            | 19L             | 1    | . . . . . Blended with other substances  |                  |                                |
| 2710.19.74 | 00B             | 1    | ----- Home heating oil being a blend of kerosene and diesel                    | Free             | Free                           |
| 2710.19.76 | 00E             | 1    | ----- Other  | Free             | Free                           |
|            |                 |      | --- Residual fuel oil:   |                  |                                |
| 2710.19.77 | 00A             | 1    | ---- For manufacture in a licensed manufacturing area                          | Free             | Free                           |
| 2710.19.78 | 00H             | 1    | ---- Other   | Free             | Free                           |
|            |                 |      | --- Lubricating preparations:  |                  |                                |
| 2710.19.80 |                 |      | ---- Greases and other solid lubricants  | 5                | CA Free<br>TH Free<br>TPA Free |
|            | 10K             | kg   | . . . . . Suited only for aviation use   |                  |                                |
|            | 15L             | kg   | . . . . . Other  |                  |                                |
|            |                 |      | ---- Other preparations:   |                  |                                |

|            |     |   |   |      |      |
|------------|-----|---|---|------|------|
| 2710.19.82 | 00E | 1 | ----- In bulk in ships' bottoms         | Free | Free |
|            |     |   | ----- In containers:                    |      |      |
| 2710.19.83 | 00A | 1 | ----- Of a capacity of 5 litres or more | Free | Free |

**Chapter 38**  
**Miscellaneous chemical products**

**38.24**                    **Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:**

|            |     |      |  |      |      |
|------------|-----|------|--|------|------|
| 3824.90    |     |      | - Other:   |      |      |
|            |     |      | -- Ethyl alcohol, blended with other substances and that can be used as a fuel for engines, other than blends of heading 22.07 or 27.10:   |      |      |
| 3824.90.87 | 00G | 1 ms | --- Blended with motor spirit  | Free | Free |
| 3824.90.89 |     |      | --- Blended with other substances  | Free | Free |
|            | 10G | 1    | . . . . Blended with automotive diesel   |      |      |
|            | 11E | 1    | . . . . Blended with marine diesel   |      |      |
|            | 13A | 1    | . . . . Blended with biodiesel   |      |      |
|            | 15H | 1    | . . . . Blended with other substances  |      |      |
|            |     |      | -- Ethyl alcohol, to which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Chief Executive of the New Zealand Customs Service and under such conditions as the Chief Executive of the New Zealand Customs Service may approve, other than blends of heading 22.07 or 27.10: |      |      |
| 3824.90.91 | 00D | 1    | --- For manufacture in a licensed manufacturing area   | Free | Free |
|            |     |      | --- Other:   |      |      |
| 3824.90.92 | 00L | 1    | ---- Aviation spirit   | Free | Free |

\*Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

Part 1—*continued*

| Number     | Statistical Key |      | Goods  | Rates of Duty    |                         |
|------------|-----------------|------|--|------------------|-------------------------|
|            | Code            | Unit |  | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Prepared binders for foundry moulds or cores; etc.—<i>continued</i></b>                                   |                  |                         |
|            |                 |      | — Other— <i>continued</i>  |                  |                         |
|            |                 |      | -- Ethyl alcohol, to which has been blended ethyl ether, etc.— <i>continued</i>                              |                  |                         |
|            |                 |      | --- Other— <i>continued</i>  |                  |                         |
|            |                 |      | ---- Other:  |                  |                         |
| 3824.90.93 | 00G             | 1 ms | ----- Further blended with motor spirit and that can be used as a fuel for engines                           | Free             | Free                    |
| 3824.90.94 |                 |      | ----- Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines | Free             | Free                    |
|            | 10L             | 1    | . . . . . Further blended with automotive diesel   |                  |                         |
|            | 13E             | 1    | . . . . . Further blended with marine diesel   |                  |                         |
|            | 15A             | 1    | . . . . . Further blended with biodiesel   |                  |                         |
|            | 19D             | 1    | . . . . . Further blended with other substances  |                  |                         |
| 3824.90.95 | 00K             | 1    | ----- Other  | Free             | Free                    |
|            |                 |      | -- Biodiesel whether or not blended with other substances:   |                  |                         |
| 3824.90.96 | 00F             | 1    | --- Biodiesel not blended with other substances  | Free             | Free                    |
| 3824.90.97 | 00B             | 1 ms | --- Biodiesel blended with motor spirit  | Free             | Free                    |
| 3824.90.98 |                 |      | --- Biodiesel blended with other substances  | Free             | Free                    |
|            | 10F             | 1    | . . . . . Blended with automotive diesel   |                  |                         |
|            | 13L             | 1    | . . . . . Blended with marine diesel   |                  |                         |
|            | 15G             | 1    | . . . . . Blended with ethyl alcohol   |                  |                         |
|            | 19K             | 1    | . . . . . Blended with other substances  |                  |                         |

|            |     |  |  |      |      |
|------------|-----|--|--|------|------|
| 3824.90.99 |     | -- Other   |  | Free | Free |
|            |     | . . . Mixtures containing halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: |  |      |      |
|            | 10B | kg . . . . Containing acyclic hydrocarbons halogenated only with fluorine and chlorine                               |  |      |      |
|            | 13G | kg . . . . Other   |  |      |      |
|            |     | . . . Organotin compounds:   |  |      |      |
|            | 15C | . . . . Tributyl tin compounds   |  |      |      |
|            | 17K | . . . . Other  |  |      |      |
|            | 19F | . . . Napthenic acids, their water-insoluble salts and their esters  |  |      |      |
|            | 29C | . . . Other  |  |      |      |

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\*Unless otherwise indicated, AU, LLDC, Pac, and SG rates in the Preferential Tariff are Free.

## Schedule 5

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## Consequential amendments to other enactments

|  |    |
|--|----|
| <b>Building Act 2004 (2004 No 72)</b>  | 5  |
| Paragraph (a) of the definition of <b>network utility operator</b> in section 7: insert “biofuel,” after “petroleum.”  |    |
| <b>Injury Prevention, Rehabilitation, and Compensation Act 2001 (2001 No 49)</b>   |    |
| Section 214: insert after subsection (4):  | 10 |
| “(4A) In this section and in section 213, a reference to excise duty or excise-equivalent duty being payable includes a reference to excise duty or excise-equivalent duty being payable except that the rate of duty is zero. |    |
| “(4B) The levy must be paid to the New Zealand Customs Service—  | 15 |
| “(a) by the person who would be liable to pay excise duty or excise-equivalent duty if any were payable; and   |    |
| “(b) when any excise duty or excise-equivalent duty would be paid if any were payable.”  |    |
| <b>International Energy Agreement Act 1976 (1976 No 155)</b>   | 20 |
| Section 2: insert in its appropriate alphabetical order:   |    |
| “ <b>engine fuel</b> has the meaning given by <b>section 4B</b> of the <b>Energy (Fuels, Levies, and References) Act 1989</b> ”.   |    |
| Section 4(1): insert “or engine fuel” after “use of petroleum”.  |    |
| Section 4(1)(c): insert “or engine fuel” after “consumption of, petroleum”.  | 25 |
| Section 4(1)(d): insert “or engine fuel” after “supply of petroleum”.  |    |
| Section 4(2), (3), and (4): insert “or engine fuel” after “petroleum” in each place where it appears.  |    |
| Section 5(2)(a): add “or engine fuel”.   | 30 |
| Section 6(1): insert “or engine fuel” after “or uses petroleum”.   |    |
| Section 6(2): insert “or engine fuel” after “petroleum” in each place where it appears.  |    |
| Section 6(3)(a): insert “or engine fuel” after “petroleum”.  |    |
| Section 6(3)(b): add “or the Crown Minerals Act 1991”.   | 35 |

**International Energy Agreement Act 1976 (1976  
No 155)**—*continued*

Section 7(1) and (2): insert “or engine fuel” after “petroleum” in each place where it appears.

Section 8(1): omit “petroleum” and substitute “any combination of petroleum and engine fuels”.

**Land Transport Rule: Vehicle Exhaust Emissions 2006 (Rule  
33001/1)** 5

Definition of **diesel** in Part 2: insert “or is blended with biofuel” after “additives”.

Definition of **petrol** in Part 2: insert “or is blended with biofuel” after “additives”. 10

Part 2: insert in its appropriate alphabetical order:

“**biofuel** has the meaning given by **section 4B** of the **Energy (Fuels, Levies, and References) Act 1989**”.

**Local Government Act 2002 (2002 No 84)**

Heading to clause 70 of Schedule 3: omit “petroleum” and substitute “fuel”. 15

Clause 70(1)(a) of Schedule 3: omit “petroleum” and substitute “fuel”.

**Petroleum Demand Restraint Act 1981 (1981 No 12)**

Section 2: insert in its appropriate alphabetical order: 20  
“**engine fuel** has the meaning given by **section 4B** of the **Energy (Fuels, Levies, and References) Act 1989**”.

Section 4(2) and (4): insert “or engine fuel” after “petroleum products” in each place where it appears.

Section 5(3): omit “Acts Interpretation Act 1924 shall have” and substitute “Interpretation Act 1999 has”. 25

Section 7(1), (2), and (3): insert “or engine fuel” after “petroleum products” in each place where it appears.

Section 8(2)(a): add “or engine fuel”.

Section 14(6): omit “section 25(e) of the Acts Interpretation Act 1924” and substitute “section 14 of the Interpretation Act 1999”. 30

Section 17(1): insert “or engine fuel” after “petroleum products”.

## Biofuel Bill

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### **Reserves Act 1977 (1977 No 66)**

Section 48(1)(c): insert “biofuel,” after “petroleum,”.

### **Resource Management Act 1991 (1991 No 69)**

Paragraph (a) of the definition of **infrastructure** in section 2(1): insert “biofuel,” after “petroleum,”. 5

Paragraph (a) of the definition of **network utility operator** in section 166: insert “biofuel,” after “petroleum,”.

### **Road User Charges Act 1977 (1977 No 124)**

Paragraph (a) of the definition of **petrol** in section 2: add “, including motor spirits that are blended with a biofuel”.

10

Section 2: insert in its appropriate alphabetical order:

“**biofuel** has the meaning given by **section 4B** of the **Energy (Fuels, Levies, and References) Act 1989**”.

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### **Legislative history**

8 October 2007  
16 October 2007

Introduction (Bill 148–1)  
First reading and referral to Local Government and Environment Committee

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