



## ANALYSIS

<p>Title</p> <p>1. Short Title and commencement</p> <p style="text-align: center;"><b>PART I</b></p> <p style="text-align: center;"><b>CUSTOMS</b></p> <p>2. This Part to be read with Customs Act 1966</p>	<p>3. Amendment of Customs Tariff</p> <p style="text-align: center;"><b>PART II</b></p> <p style="text-align: center;"><b>MOTOR SPIRITS DUTY</b></p> <p>4. This Part to be read with Motor Spirits Duty Act 1961</p> <p>5. Motor spirits duty Schedules</p>
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1978, No. 2

**An Act to amend the Customs Acts**

[2 June 1978]

**BE IT ENACTED** by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Customs Acts Amendment Act 1978.

(2) This Act shall come into force on the 2nd day of June 1978.

**PART I**

**CUSTOMS**

**2. This Part to be read with Customs Act 1966**—This Part of this Act shall be read together with and deemed part of the Customs Act 1966 (in this Part referred to as the principal Act).

**3. Amendment of Customs Tariff**—(1) The Second Schedule to the principal Act is hereby amended by repealing so much of Part I of the Customs Tariff (as substituted by section 4 of the Customs Acts Amendment Act 1974) as relates to items—

22.08.013	27.10.207	36.08.002
27.10.201	27.10.208	36.08.003
27.10.205	29.04.002	38.19.245,

and substituting the items, rates of duty, and exemptions from duty set out in the First Schedule hereto.

(2) The Second Schedule to the principal Act is hereby amended by repealing so much of Part I of the Customs Tariff (as substituted by section 4 of the Customs Acts Amendment Act (No. 2) 1977) as relates to items—

22.08.029	27.10.038	36.08.001
27.10.011	27.10.039	36.08.002
27.10.029	29.04.005	38.19.049,

and substituting the items, rates of duty, exemptions from duty, and statistical key set out in the Second Schedule hereto.

(3) Subsection (2) of this section shall come into force on the 1st day of July 1978.

(4) Every reference in any other enactment (including any Order in Council) in force at the commencement of subsection (1) or subsection (2) of this section to any Tariff item repealed thereby shall thereafter, unless the context otherwise requires, be read as a reference to the corresponding item of the Tariff as substituted by the said subsection (1) or subsection (2), as the case may be.

## PART II

### MOTOR SPIRITS DUTY

**4. This Part to be read with Motor Spirits Duty Act 1961**—This Part of this Act shall be read together with and deemed part of the Motor Spirits Duty Act 1961 (in this Part referred to as the principal Act).

**5. Motor spirits duty**—(1) Section 10 (1) (b) of the principal Act (as amended by section 31 of the Customs Acts Amendment Act (No. 2) 1976) is hereby amended by omitting the words “9.70 cents per litre”, and substituting the words “12.70 cents per litre.”

(2) The Customs Acts Amendment Act (No. 2) 1976 is hereby consequentially amended by repealing section 31.

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**SCHEDULES**  
**FIRST SCHEDULE**  
**THE CUSTOMS TARIFF OF NEW ZEALAND**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED**  
**PART I**  
**THE STANDARD TARIFF**

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Number	Description	Unit	Rates of Duty Effective On and After 2 June 1978			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22

**Beverages, spirits and vinegar**

22.08	<p><b>Ethyl alcohol or neutral spirits, undenatured, containing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</b></p> <p>Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as may be approved by the Minister and under such conditions as he may prescribe:</p>					
22.08.013	<p>Other .. .. . <i>per l</i></p>	1		12.7c	12.7c	Aul 12.7c <i>per l</i>

Customs Acts Amendment

1978, No. 2

## Chapter 27

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

27.10	<p><b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b></p>					
	<p>Motor spirit: In bulk in ships' bottoms or in containers of a capacity of 4.546 litres or more:</p>					
27.10.201	<p>Imported by the holder of a licence under the Motor Spirits Duty Act 1961 .. .. Otherwise imported:</p>	1		Free	Free	Aul Free
27.10.205	<p>Other .. .. . <i>per l</i></p>	1		12.7c	12.7c	Aul 12.7c <i>per l</i>

**FIRST SCHEDULE—continued**  
**THE CUSTOMS TARIFF OF NEW ZEALAND—continued**  
**ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—continued**

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Number	Description	Unit	Rates of Duty Effective On and After 2 June 1978			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	
27.10.207	<b>Petroleum oils and oils obtained, etc.—continued</b>					
	<b>Motor spirit—continued</b> <b>In other containers—</b> Other .. .. . <i>per l</i>	l		25% <i>plus</i> 9.87c <i>or†</i>	25% <i>plus</i> 9.87c <i>or†</i>	Aul 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> Can 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> CPC 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> DC 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i>

Customs Acts Amendment

1978, No. 2

27.10.208	<i>per l</i>	1		13.17c	13.17c	Aul 12.51c <i>per l</i> Can 12.51c <i>per l</i> CPC 12.51c <i>per l</i>
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Chapter 29  
**Organic chemicals**

**II—ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

29.04	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>					
	Methanol (methyl alcohol):					
29.04.002	When declared for use solely as racing fuel <i>per l</i>	1		12.7c	12.7c	

†Where alternative rates are shown the rate chargeable is that which returns the higher duty.

FIRST SCHEDULE—*continued*  
 THE CUSTOMS TARIFF OF NEW ZEALAND—*continued*  
 ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—*continued*

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Number	Description	Unit	Rates of Duty Effective On and After 2 June 1978			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	
<b>Chapter 36</b>						
<b>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</b>						
36.08	<b>Other combustible preparations and products:</b>					
	Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm <sup>3</sup> :					
36.08.002	Motor spirit as defined in Note 5 to Chapter 27 <i>per l</i>	l		25% <i>plus</i> 9.87c <i>or†</i>	25% <i>plus</i> 9.87c <i>or†</i>	Aul 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> Can 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i>

36.08.003	<i>per l</i>	1	13.17c	13.17c	CPC 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> DC 20% <i>plus</i> 9.87c <i>per l</i> <i>or†</i> Aul 12.51c <i>per l</i> Can 12.51c <i>per l</i> CPC 12.51c <i>per l</i>
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†Where alternative rates are shown the rate chargeable is that which returns the higher duty.



FIRST SCHEDULE—*continued*  
 THE CUSTOMS TARIFF OF NEW ZEALAND—*continued*  
 ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 2 June 1978			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 38

**Miscellaneous chemical products**

38.19	<p><b>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b></p> <p>Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as fuel in piston engines of motor vehicles or aircraft:</p>					
38.19.245	Other .. .. . <i>per l</i>	1		12.7c	12.7c	

SECOND SCHEDULE  
 THE CUSTOMS TARIFF OF NEW ZEALAND  
 ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED

PART I  
 THE STANDARD TARIFF

Chapter 22

**Beverages, spirits and vinegar**

Number	Goods	Rates of Duty		Statistical Key		
		Normal Tariff	Preferential Tariff	Code	Unit	Description
22.08	Ethyl alcohol or neutral spirits, undenatured, containing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:  - Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as may be approved by the Minister and under such conditions as he may prescribe:					
22.08.029	-- Other ... ..	per l	12.7c	..	00F	1

SECOND SCHEDULE—*continued*  
 THE CUSTOMS TARIFF OF NEW ZEALAND

ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED—*continued*

**Chapter 27**

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

Number	Goods	Rates of Duty		Statistical Key		
		Normal Tariff	Preferential Tariff	Code	Unit	Description
<b>27.10</b>	<p><b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b></p> <p>– Motor spirit:</p> <p>– – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:</p>					

27.10.011	---	Imported by the holder of a licence under the Motor Spirits Duty Act 1961	...	...	...	...	Free	..	01C	1	Aviation spirit. Other:
									11L	1	. Research octane No. (RON) 92 or greater (premium grade)
									19F	1	. Research Octane No. (RON) less than 92 (regular grade)
		--- Otherwise imported:									
27.10.029	----	Other	...	...	<i>per l</i>	12:7c		..	01K	1	Aviation spirit. Other:
									11G	1	. Research octane No. (RON) 92 or greater (premium grade)
									19B	1	. Research Octane No. (RON) less than 92 (regular grade)
		-- In other containers:									

SECOND SCHEDULE—*continued*  
 THE CUSTOMS TARIFF OF NEW ZEALAND

ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED—*continued*

Chapter 27—*continued*

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

Number	Goods	Rates of Duty		Statistical Key		
		Normal Tariff	Preferential Tariff	Code	Unit	Description
27.10.038	--- Other ... .. per ℓ	25 plus 9.87c or◆	Aul 20 plus 9.87c or◆ Can 20 plus 9.87c or◆	01J	l	Aviation spirit. Other:
				11F	l	. Research octane No. (RON) 92 or greater (premium grade)
				19A	l	. Research Octane No. (RON) less than 92 (regular grade)

27.10.039

*per l* 13.17c

Aul 12.51c  
Can 12.51c

01E 1

Aviation spirit.  
Other:

11B 1

. Research octane  
No. (RON) 92 or  
greater  
(premium  
grade)

19H 1

. Research Octane  
No. (RON) less  
than 92 (regular  
grade)

1978, No 2

Customs Acts Amendment

## Chapter 29 Organic chemicals

### II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

**29.04** Acyclic alcohols and their halogenated,  
sulphonated, nitrated or nitrosated deriva-  
tives:

.  
– Methanol (methyl alcohol):

29.04.005 -- When declared for use solely as racing  
fuel ... .. *per l* 12.7c

00F 1

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SECOND SCHEDULE—*continued*  
THE CUSTOMS TARIFF OF NEW ZEALAND

ITEMS, RATES OF DUTY, EXEMPTIONS FROM DUTY, AND STATISTICAL KEY SUBSTITUTED—*continued*

**Chapter 36**

**Explosives; pyrotechnic products; matches; pyrophoric alloys;  
certain combustible preparations**

Number	Goods	Rates of Duty		Statistical Key		
		Normal Tariff	Preferential Tariff	Code	Unit	Description
36.08	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials:</b> – Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm <sup>3</sup> :					
36.08.001	– – Motor spirit as defined in Note 5 to Chapter 27 ... .. <i>per ℓ</i>	25 <i>plus</i> 9.87c <i>or</i> ♦	Aul 20 <i>plus</i> 9.87c <i>or</i> ♦ Can 20 <i>plus</i> 9.87c <i>or</i> ♦ DC 20 <i>plus</i> 9.87c <i>or</i> ♦	00K	1	
36.08.002	<i>per ℓ</i>	13.17c	Aul 12.51c Can 12.51c	00F	1	

## Chapter 38

### Miscellaneous chemical products

**38.19**      **Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:**

- Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as fuel in piston engines of motor vehicles or aircraft:

38.19.049    -- Other    ...    ...    ...    *per l*    12.7c    ..    00r    1