

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

THE purpose of this Bill is to give effect to the Budget announcement in respect of the additional petrol tax of 3 cents per litre.

Clause 1 relates to the Short Title and commencement. This Bill is to come into force on 2 June 1978.

PART I

CUSTOMS

This Part amends the Customs Act 1966.

Clause 3: Subclause (1) amends Part I of the Customs Tariff to provide for the rate of Customs duty on imported motor spirits to be the same as the increased duty on motor spirits imposed under *clause 5*.

Subclause (2) amends the new Customs Tariff which will come into operation on 1 July 1978 and is consequential on subclause (1).

PART II

MOTOR SPIRITS DUTY

This Part amends the Motor Spirits Duty Act 1961.

Clause 5 amends section 10 of the principal Act and increases the rate of duty on motor spirits from 9.70 cents per litre to 12.70 cents per litre.

Hon. Mr Wilkinson

CUSTOMS ACTS AMENDMENT

ANALYSIS

Title	3. Amendment of Customs Tariff
1. Short Title and commencement	PART II
PART I	MOTOR SPIRITS DUTY
CUSTOMS	4. This Part to be read with Motor Spirits Duty Act 1961
2. This Part to be read with Customs Act 1966	5. Motor spirits duty Schedules

A BILL INTITULED

An Act to amend the Customs Acts

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same,
5 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.

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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
15 principal Act).

*1966, No. 19

Amendments: 1967, No. 2, Part I; 1967, No. 137; 1968, No. 31; 1968, No. 142, Part I; 1970, No. 28, Part I; 1970, No. 44; 1971, No. 42; 1972, No. 7; 1973, No. 110; 1974, No. 4, Part I; 1974, No. 142, Part I; 1975, No. 3, Part I; 1975, No. 38, Part I; 1976, No. 5, Part I; 1976, No. 15; 1976, No. 2, Part I; 1977, No. 16, Part I; 1977, No. 85, Part I.

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).

*1961, No. 10

Amendments: 1963, No. 37, Part III; 1966, No. 96, Part II; 1967, No. 2, Part IV; 1974, No. 4, Part IV; 1975, No. 3, Part III; 1976, No. 142, Part V.

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.

SCHEDULES

FIRST SCHEDULE

THE CUSTOMS TARIFF OF NEW ZEALAND

ITEMS, RATES OF DUTY, AND EXEMPTIONS FROM DUTY SUBSTITUTED

PART I

THE STANDARD TARIFF

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	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:					
22.08.013	Other	1	12.7c	12.7c		Aul 12.7c per l

Chapter 27

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

27.10	<p>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:</p>				Aul Free	Aul 12.7c per l
27.10.201	<p>Motor spirit: In bulk in ships' bottoms or in containers of a capacity of 4.546 litres or more: Imported by the holder of a licence under the Motor Spirits Duty Act 1961</p>	1			Free	12.7c
27.10.205	<p>Otherwise imported: Other</p>	1			Free	12.7c

Imported

per l

per l

per l

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	
27.10.207	Petroleum oils and oils obtained, etc.—continued	l				
	Motor spirit— <i>continued</i> In other containers— Other		25% plus 9.87c ort	25% plus 9.87c ort	Aul 20% plus 9.87c per l ort Can 20% plus 9.87c per l ort CPC 20% plus 9.87c per l ort DC 20% plus 9.87c per l ort	

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

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

CPC 20% plus 9.87c per l									36.08.003
DC 20% plus 9.87c per l									
Aul 12.51c per l									
Can 12.51c per l									
CPC 12.51c per l									

†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*
 ITEM, 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	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:					
38.19.245	Other	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	12.7c	per ℓ
				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

27.10 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:

- Motor spirit:

-- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:

27.10.011	--- Imported by the holder of a licence under the Motor Spirits Duty Act 1961 ...	Free	01C	1	Aviation spirit. Other: Research Octane No. (RON) 92 or greater (premium grade)
			11L	1	Research Octane No. (RON) less than 92 (regular grade)
			19F	1	Research Octane No. (RON) less than 92 (regular grade)
27.10.029	--- Otherwise imported: --- Other ...	per l 12.7c	01K	1	Aviation spirit. Other: Research Octane No. (RON) 92 or greater (premium grade)
			11G	1	Research Octane No. (RON) less than 92 (regular 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 ♦	Aut 20 plus 9.87c or ♦ Can 20 plus 9.87c or ♦	01J 1	Aviation spirit. Other:
				11F 1	. Research octane No. (RON) 92 or greater (premium grade)
				19A 1	. Research Octane No. (RON) less than 92 (regular grade)

27.10.039	per l 13.17c	Aut 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)

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 derivatives:

- 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	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials:					
	- Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm ³ :					
36.08.001	- - Motor spirit as defined in Note 5 to Chapter 27	25 plus 9.87c or ♦	Aul 20 plus 9.87c or ♦ Can 20 plus 9.87c or ♦ DC 20 plus 9.87c or ♦	00K	1	
36.08.002		per l 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	..	00J	1
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