Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 20th day of February 2023

Present:

Her Excellency the Governor-General in Council

This order is made under clause 20 of Schedule 3 of the Customs and Excise Act 2018 on the advice and with the consent of the Executive Council.

Contents

| | | Page |
|---|--|------|
| 1 | Title | 2 |
| 2 | Commencement | 2 |
| 3 | Principal order | 2 |
| 4 | Clause 2 amended (Commencement) | 2 |
| 5 | Clause 4 amended (Temporary suspension and reduction of current rate of excise duty and excise-equivalent duty on motor spirits) | 2 |
| 6 | Clause 4A revoked (New reduced rate of excise duty and excise-equivalent duty on motor spirits) | 2 |
| 7 | Clause 5 amended (Current rates of excise duty and excise-equivalent duty on motor spirits reinstated on 31 March 2023) | 2 |
| 8 | Clause 6 amended (Revocation) | 2 |

Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2023.

2 Commencement

This order comes into force on 24 February 2023.

3 Principal order

This order amends the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022.

4 Clause 2 amended (Commencement)

- (1) In clause 2(1), replace "clauses 4A and 5" with "clause 5".
- (2) Revoke clause 2(1A).
- (3) In clause 2(2), replace "31 March 2023" with "1 July 2023".
- 5 Clause 4 amended (Temporary suspension and reduction of current rate of excise duty and excise-equivalent duty on motor spirits)

In clause 4(1), replace "30 March 2023" with "30 June 2023".

6 Clause 4A revoked (New reduced rate of excise duty and excise-equivalent duty on motor spirits)

Revoke clause 4A.

- 7 Clause 5 amended (Current rates of excise duty and excise-equivalent duty on motor spirits reinstated on 31 March 2023)
- (1) In the clause 5 heading, replace "31 March 2023" with "1 July 2023".
- (2) In clause 5, replace "57.524¢ plus 8¢ per g of Pb" with "45.024¢ plus 8¢ per g of Pb".

8 Clause 6 amended (Revocation)

In clause 6, replace "2 April 2023" with "5 July 2023".

Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2023

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which amends the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 (the **Principal Order**), comes into force on 24 February 2023.

The effect of this order is to extend the temporary reduction of motor spirits duty and to remove the phased return to full rates. The motor spirits duty will remain at 45.024¢ plus 8¢ per g of Pb until 30 June 2023, with full rates returning on 1 July 2023.

This order also amends the Principal Order so that it is automatically revoked on 5 July 2023.

This order is a confirmable instrument under section 122 of the Legislation Act 2019. It is revoked at the close of 30 June 2024 unless confirmed earlier by an Act of Parliament. That stated time is the applicable deadline under section 121 of that Act.