

Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order (No 3) 2022

Cindy Kiro, Governor-General

Order in Council

At Wellington this 19th day of December 2022

Present:

The Right Hon Jacinda Ardern presiding 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.

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Order

1 Title

This order is the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order (No 3) 2022.

2 Commencement

This order comes into force on 30 January 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 “clause 5” with “clauses 4A and 5”.

(2) After clause 2(1), insert:

(1A) Clause 4A comes into force on 28 February 2023.

(3) In clause 2(2), replace “1 February 2023” with “31 March 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 “31 January 2023” with “30 March 2023”.

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

After clause 4, insert:

4A New reduced rate of excise duty and excise-equivalent duty on motor spirits

In the Table, Parts A and B, items relating to fuels, fourth column, replace “45.024¢ plus 8¢ per g of Pb” with “57.524¢ plus 8¢ per g of Pb” in each place.

7 Clause 5 amended (Current rates of excise duty and excise-equivalent duty on motor spirits reinstated on 1 February 2023)

(1) In the clause 5 heading, replace “1 February 2023” with “31 March 2023”.

(2) In clause 5, replace “45.024¢ plus 8¢ per g of Pb” with “57.524¢ plus 8¢ per g of Pb”.

**Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits
Duty) Amendment Order 2022 Amendment Order (No 3) 2022**

8 New clause 6 inserted (Revocation)

After clause 5, insert:

6 Revocation

This order is revoked on 2 April 2023.

Rachel Hayward,
Clerk of the Executive Council.

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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 30 January 2023.

The effect of this order is to extend the temporary reduction of motor spirits duty, with a phased return to full rates as follows:

- On 28 February 2023, increase duty to 57.524¢ plus 8¢ per g of Pb; and
- On 31 March 2023, increase duty to 70.024¢ plus 8¢ per g of Pb (full rates).

This order also amends the Principal Order so that it is automatically revoked on 2 April 2023.

This order is a confirmable instrument under section 122 of the Legislation Act 2019. It is revoked at the close of 31 December 2023, unless confirmed earlier by an Act of Parliament. That stated time is the applicable deadline under section 121 of that Act.