

18 May 2016

Hon Christopher Finlayson QC, Attorney-General

Consistency with the New Zealand Bill of Rights Act 1990: Customs and Excise (Tobacco Products - Budget Measures) Amendment Bill

1. We have considered whether the Customs and Excise (Tobacco Products - Budget Measures) Amendment Bill ('the Bill') is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 ('the Bill of Rights Act').
2. We have not yet received a final version of the Bill. This advice has been prepared with the latest version of the Bill (PCO 19835/1.3). We will provide you with further advice if the final version of the Bill includes amendments that affect the conclusions in this advice.
3. The Bill amends the Customs and Excise Act 1996 to make four cumulative 10% increases to the duties on all tobacco products between 2017 and 2020. The Bill also amends or affects exclusions of tobacco product price increases (including those resulting from increases in duties) from required Consumers Price Index indexation of, or related to, social assistance.
4. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.



Jeff Orr
Chief Legal Counsel
Office of Legal Counsel