

23 April 2019

Hon David Parker, Attorney-General

Consistency with the New Zealand Bill of Rights Act 1990: Excise and Excise-equivalent Duties Table (Budget Measures – Motor Spirits) Amendment Bill

Purpose

1. We have considered whether the Excise and Excise-equivalent Duties Table (Budget Measures – Motor Spirits) 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 in relation to the latest version of the Bill PCO 22069/2.1 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 Excise and Excise-equivalent Duties Table to increase the rate of excise and excise-equivalent duty on motor spirits and amends the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 to consequentially increase the refunds on excise duty, excise-equivalent duty and GST available for motor spirits, pursuant to current regulations.
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