

2 August 2004

Attorney-General

LEGAL ADVICE
CONSISTENCY WITH THE NEW ZEALAND BILL OF RIGHTS ACT 1990:
CUSTOMS AND EXCISE (MOTOR SPIRITS) AMENDMENT BILL

1. We have considered whether the Customs and Excise (Motor Spirits) Amendment Bill (the "Bill") is consistent with the New Zealand Bill of Rights Act 1990 (the "Bill of Rights Act"). We understand that this Bill is to be considered by the Cabinet Legislation Committee on 5 August 2004.
2. The Bill proposes to provide a more secure funding base for land transport through increasing the rates of excise duty and excise-equivalent duty on motor spirits, and by establishing a formula for increasing those duties on a regular basis.
3. Part 1 of the Bill enables the rates of excise duty and excise-equivalent duty on motor spirits to be amended by Order in Council. It sets out a formula to calculate new rates of duty. Part 1 will come into force on 1 January 2006. Part 2 of the Bill increases the rates of excise duty and excise-equivalent duty on motor spirits by 5 cents per litre (excluding goods and services tax). Part 2 will come into force on 1 April 2005.
4. We have concluded that the Bill appears to be consistent with the Bill of Rights Act.
5. In accordance with your instructions, we attach a copy of this opinion for referral to the Minister of Justice. We also attach copies for referral to the Minister of Finance and the Minister of Customs, if you approve.

Allison Bennett
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Office of Legal Counsel

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Bill of Rights/Human Rights Team

Cc Minister of Justice
Minister of Finance
Minister of Customs

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Rights Act 1990 in relation to the Customs and Excise (Motor Spirits) Amendment Bill. It should not be used or acted upon for any other purpose. The advice does no more than assess whether the Bill complies with the minimum guarantees contained in the New Zealand Bill of Rights Act. The release of this advice should not be taken to indicate that the Attorney-General agrees with all aspects of it, nor does its release constitute a general waiver of legal professional privilege in respect of this or any other matter. Whilst care has been taken to ensure that this document is an accurate reproduction of the advice provided to the Attorney-General, neither the Ministry of Justice nor the Crown Law Office accepts any liability for any errors or omissions.