

29 April 2003

Attorney General

**Legal Advice:
Consistency with the New Zealand Bill of Rights Act 1990: Customs
Excise (Alcoholic Beverages) Amendment Bill**

1. We have considered whether the Customs Excise (Alcoholic Beverages) Amendment Bill 2003 (PCO 5202/2) 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 Thursday, 1 May 2003.
2. The Customs Excise (Alcoholic Beverages) Amendment Bill increases the rates of excise duty and excise-equivalent duty payable on alcoholic beverages in line with the preceding 12 months movement in the Consumer Price Index All Groups excluding credit services. The Bill also aligns the duty payable on beverages containing more than 14% but not more than 23% alcohol by value with that payable on beverages exceeding 23% alcohol by volume.
3. We have concluded that this Bill appears to achieve overall consistency with the Bill of Rights Act.
4. In accordance with your instructions, we attach a copy of this opinion for referral to the Minister of Justice. A copy is also attached for referral to the Minister of Customs if you agree.

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Cc Minister of Justice
Minister of Customs

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