



COVERSHEET

Minister	Hon Dr Shane Reti	Portfolio	Science, Innovation and Technology
Title of Cabinet paper	Heavy Engineering Research Levy Act Amendment Order 2025	Date to be published	18 November 2025

List of documents that have been proactively released				
Date	Title	Author		
October 2025	Heavy Engineering Research Levy Act Amendment Order 2025	Office of the Minister for Science, Innovation and Technology		
9 October 2025	Heavy Engineering Research Levy Act Amendment Order 2025	Cabinet Office		
	LEG-25-MIN-0194 Minute			

Information redacted

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NO

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Cabinet Legislation Committee

Minute of Decision

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Heavy Engineering Research Levy Act Amendment Order 2025

Portfolio Science, Innovation and Technology

On 9 October 2025, the Cabinet Legislation Committee:

- noted that the Heavy Engineering Research Levy Act 1978 (the Act) enables the New Zealand Customs Service (Customs) to collect levies on specified goods for the Heavy Engineering Research Association to fund the promotion and conduct of research and other scientific work into or relating to the heavy engineering industry;
- 2 **noted** that in September 2024, the Cabinet Economic Policy Committee:
 - agreed the Working Tariff Document of New Zealand (the Tariff) be amended to give effect to New Zealand's obligations under the Agreement on Climate Change, Trade and Sustainability (ACCTS);
 - 2.2 invited the Minister of Customs, with the agreement of the Minister of Commerce and Consumer Affairs, to submit a Tariff Amendment Order to the Executive Council to amend the Tariff to implement the Tariff commitments contained in the ACCTS;

[ECO-24-MIN-0204]

- noted that the decision in paragraph 2 was implemented under the Tariff (ACCTS)

 Amendment Order 2025 and resulted in one of the Tariff codes in Schedule 2 of the Act
 being revoked and replaced with two new Tariff codes, inadvertently preventing Customs
 from collecting levies on the impacted classes of items;
- 4 **noted** that Schedule 2 of the Act can be amended via Order in Council in accordance with section 4(4) of the Act;
- noted that on 11 July 2025, the Minister for Science, Innovation and Technology authorised drafting of the Heavy Engineering Research Levy Amendment Order 2025 without reference to Cabinet in accordance with Cabinet Manual paragraph 7.95(d), as the matter is routine and does not require new Cabinet decisions;
- 6 **noted** that the Heavy Engineering Research Levy Act Amendment Order 2025 will amend some of the Tariff codes in Schedule 2 of the Act to bring them into line with the recent changes to the Tariff mentioned in paragraph 2 and 3 above;
- authorised the submission to the Executive Council of the Heavy Engineering Research Levy Act Amendment Order 2025 [PCO 28242/3.0];

8 **noted** that the Heavy Engineering Research Levy Act Amendment Order 2025 will come into force on 13 November 2025.

Tom Kelly Committee Secretary

Present:

Hon David Seymour Rt Hon Winston Peters Hon Judith Collins KC (Chair) Hon Dr Shane Reti Hon Todd McClay Hon Simon Watts Hon Nicole McKee Hon Penny Simmonds Hon James Meager Stuart Smith, MP Todd Stephenson, MP Jamie Arbuckle, MP

Officials present from:

Officials Committee for LEG Office of the Leader of the House Office of the Attorney-General