



Energy Resources Levy Amendment Act 2023

Public Act 2023 No 22
Date of assent 19 May 2023
Commencement see section 2

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New Schedule 1 inserted	

The Parliament of New Zealand enacts as follows:

- Title**
This Act is the Energy Resources Levy Amendment Act 2023.
- Commencement**
This Act comes into force on the day after Royal assent.

3 Principal Act

This Act amends the Energy Resources Levy Act 1976.

Part 1**Amendments relating to sections****4 New section 2A inserted (Transitional, savings, and related provisions)**

After section 2, insert:

2A Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

5 Section 6 amended (Exemptions from levy)

After section 6(2), insert:

- (3) The exemption in subsection (1)(a) does not apply to any natural gas produced from any land to which a licence relates if the licence was granted in relation to a discovery of natural gas made before 1 January 1986 (even if the licence was extended on or after that date).

Part 2**Amendment relating to schedule****6 New Schedule 1 inserted**

Insert the Schedule 1 set out in the Schedule of this Act as the first schedule to appear after the last section of the principal Act.

Schedule New Schedule 1 inserted

s 6

Schedule 1 Transitional, savings, and related provisions

s 2A

Part 1

Provisions relating to Energy Resources Levy Amendment Act 2023

1 Meaning of commencement date

In this schedule, **commencement date** means the date on which the amendment to section 6 of this Act was made by section 5 of the Energy Resources Levy Amendment Act 2023.

2 Amended section 6 does not apply retrospectively

Section 6(3), as inserted by section 5 of the Energy Resources Levy Amendment Act 2023, applies to natural gas produced on or after the commencement date.

3 Validation of levy payments made before commencement date

- (1) This clause applies if, before the commencement date,—
- (a) a levy was paid on natural gas; and
 - (b) the exemption in section 6(1)(a) applied or might have applied to that natural gas.
- (2) The levy was properly payable by the person who paid it.
- (3) Money received by the Secretary in payment of the levy is and always has been lawfully collected and applied.

Legislative history

18 May 2023

Introduction (Bill 249–1), first reading, second reading,
committee of the whole House, third reading

19 May 2023

Royal assent

This Act is administered by the Ministry of Business, Innovation, and Employment.