Reprint as at 1 August 2008



Injury Prevention, Rehabilitation, and Compensation (Refund of Fuel Levy) Regulations 2003

(SR 2003/213)

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 25th day of August 2003

Present:

Her Excellency the Governor-General in Council

Pursuant to section 329(k) of the Injury Prevention, Rehabilitation, and Compensation Act 2001, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Department of Labour.

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Regulations

1 Title

These regulations are the Injury Prevention, Rehabilitation, and Compensation (Refund of Fuel Levy) Regulations 2003.

2 Commencement

These regulations come into force on the 28th day after the date of their notification in the *Gazette*.

3 Interpretation

In these regulations, unless the context otherwise requires,— **Act** means the Injury Prevention, Rehabilitation, and Compensation Act 2001

Corporation means the Accident Compensation Corporation continued by section 259 of the Act

Corporation's agent means the New Zealand Transport Agency; and includes any other agent appointed by the Corporation for the purposes of section 255(1A) of the Act and these regulations

exempted vehicle has the same meaning as in regulation 3(1) of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

Regulation 3 Corporation's agent: amended, on 1 August 2008, by section 50(2) of the Land Transport Management Amendment Act 2008 (2008 No 47).

Regulation 3 **exempted vehicle**: substituted, on 1 August 2008, by section 50(2) of the Land Transport Management Amendment Act 2008 (2008 No 47).

4 Entitlement to refund

- (1) This regulation applies to levies paid under section 213(2)(c) of the Act in respect of fuel used—
 - (a) in an exempted vehicle; or
 - (b) in a commercial vessel; or
 - (c) for search and rescue purposes in a dedicated rescue vessel; or
 - (d) for commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft.
- (2) A person who uses fuel in a vehicle or vessel, or for a purpose, to which this regulation applies is, to the extent provided in regulation 5, entitled to a refund of—
 - (a) the amount of the levies paid in respect of the fuel; and
 - (b) any goods and services tax charged in respect of that amount.
- (3) A person seeking a refund must apply to the Corporation's agent.
- (4) The application must be made on a form provided by the Corporation or its agent and be accompanied by the documentary evidence and the other information specified on the form.
- (5) Refunds are payable quarterly in arrears, and the first quarterly period under these regulations begins on 1 July 2003 and ends with the close of 30 September 2003.

5 Rate of refund

The amount refundable under regulation 4 for a quarterly period is—

- (a) the amount of the levy paid under section 213(2)(c) of the Act in respect of fuel used during that quarterly period in a vehicle or vessel, or for a purpose, specified in regulation 4(1)(a) to (d); and
- (b) the goods and services tax charged in respect of that amount.

Marie Shroff, Clerk of the Executive Council.

Injury Prevention, Rehabilitation, and Compensation (Refund of Fuel Levy) Regulations 2003

Reprinted as at 1 August 2008

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in <i>Gazette</i> : 28 August 2003.

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Notes

1 General

This is a reprint of the Injury Prevention, Rehabilitation, and Compensation (Refund of Fuel Levy) Regulations 2003. The reprint incorporates all the amendments to the regulations as at 1 August 2008, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that have yet to come into force or that contain relevant transitional or savings provisions are also included, after the principal enactment, in chronological order.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, *see* http://www.pco.parliament.govt.nz/legislation/reprints.shtml or Part 8 of the *Tables of Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as "of this section" and "of this Act")
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as "the 1st day of January 1999" is now expressed as "1 January 1999")

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 List of amendments incorporated in this reprint (most recent first)

Land Transport Management Amendment Act 2008 (2008 No 47): section 50(2)