



Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 Amendment Regulations (No 3) 2022

Cindy Kiro, Governor-General

Order in Council

At Wellington this 19th day of December 2022

Present:

The Right Hon Jacinda Ardern presiding in Council

These regulations are made under section 45 of the Land Transport Management Act 2003 on the advice and with the consent of the Executive Council.

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Regulations

1 Title

These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 Amendment Regulations (No 3) 2022.

2 Commencement

These regulations come into force on 30 January 2023.

3 Principal regulations

These regulations amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022.

4 Regulation 2 amended (Commencement)

- (1) In regulation 2(1), replace “regulation 5” with “regulations 4A and 5”.
- (2) After regulation 2(1), insert:
 - (1A) Regulation 4A comes into force on 28 February 2023.
- (3) In regulation 2(2), replace “1 February 2023” with “31 March 2023”.

5 New regulation 4A inserted (Regulation 6 amended (Rates of refunds))

After regulation 4, insert:

4A Regulation 6 amended (Rates of refunds)

Replace regulation 6(a) with:

- (a) in respect of motor spirits, at the rate of 66.1526 per litre:

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 30 January 2023, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 (the **amendment regulations**). The amendment regulations align the rate of refund of excise duty and excise-equivalent duty on motor spirits (**duty**) with the 25 cents per litre reduction in duty that was established by the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022.

That 25 cents per litre reduction in duty was initially established as a temporary reduction to apply for a period of 3 months from 15 March 2022 until 15 June 2022. That period was extended by a further 2 months to 16 August 2022 by the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order 2022, and then to 1 February 2023 by the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 Amendment Order (No 2) 2022.

A further order will impose a new rate of refund from 28 February 2023, and, from 31 March 2023, will reset the rate of refund that applied before the temporary reduction was implemented. These regulations will align the rates of refund for those periods by—

- inserting into the amendment regulations *new regulation 4A*, which sets the rate of refund from 28 February 2023; and
- delaying the commencement of regulation 5 of the amendment regulations (which resets the rate of refund to the rate that applied before the temporary reduction was implemented) until 31 March 2023.

Regulatory impact statement

The Ministry of Transport will produce a post-implementation assessment of the temporary reduction scheme to which these regulations relate. A copy of the post-implementation assessment will be made available on the Ministry of Transport Internet site at <https://www.transport.govt.nz/area-of-interest/revenue/rates-of-petrol-excise-duty-and-road-user-charge>.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 22 December 2022.

These regulations are administered by the Ministry of Transport.