

TRANSPORT AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Transport Act 1962.

Clause 1 relates to the Short Title and commencement. *Clauses 2 to 4* (relating to registration fees, annual licence fees, fees on change of ownership, and the payment of fees and charges into the Consolidated Revenue Account) will come into force on 1 July 1967, the commencement of the next licensing year. *Clauses 5 to 7* (relating to motor spirits duty and milage tax) will operate from 5 May 1967.

Clause 2 prescribes a new scale of registration fees and annual licence fees. In the case of motorcars and station wagons, the registration fees are based on engine capacity.

Clause 3 increases from 10s. to £2 10s. the fee payable on notices of change of ownership.

Clause 4: The effect of this clause is that all fees and charges relating to the registration and licensing of motor vehicles, which at present are payable into the National Roads Fund, will on and after 1 July 1967 be paid into the Consolidated Revenue Account. This includes fees paid before that date in respect of the licensing year commencing on that date.

Clause 5 amends the provisions of section 187 of the principal Act providing for payment of all motor spirits tax into the National Roads Fund. The effect of this amendment is to provide for payment into the Consolidated Revenue Account of the extra 4d. a gallon motor spirits duty provided for in the Resolution from the Committee of Ways and Means. The balance of the motor spirits duty will continue to be payable into the National Roads Fund as at present.

Clause 6 provides for an additional rebate of the extra 4d. a gallon in respect of all motor spirits used for the following purposes:

- (a) As fuel for any motor vehicle of Class A, Class B, or Class C. Motor vehicles of Classes A and B are at present entitled to a full rebate of the present motor spirits duty of 1s. 5 $\frac{3}{4}$ d. a gallon, and motor vehicles of Class C are at present entitled to a rebate of 1s. a gallon.
- (b) As fuel for any passenger service vehicle. For this purpose "passenger-service vehicle" is defined as meaning a vehicle used under a passenger-service licence under Part VII of the principal Act (except a taxicab), a contract vehicle, and a school bus.
- (c) For any purpose other than as fuel for a motor vehicle (such purposes at present qualifying for the full rebate), but this will not apply in the case of motor spirits used as fuel for any vessel except a commercial fishing vessel or a vessel used principally or exclusively for the carriage of passengers for hire or reward.

Clause 7 amends the provisions of principal Act relating to milage tax, the rates of which consequentially increase *pro rata* on the increase of 4d. per gallon motor spirits duty. Provision for such an increase appears in clause 6 (b) of the Second Schedule to the principal Act.

Subclause (1) provides for the increase in the amount of milage tax to be paid into the Consolidated Revenue Account. The balance will be payable into the National Roads Fund as at present.

Subclause (2) exempts motor vehicles of Class C and passenger service vehicles (as defined in *clause 6*) from the payment of the additional amount of milage tax. Class A and Class B motor vehicles are already exempt from all milage tax.

Subclauses (3) and (4) are transitional provisions relating to the payment of milage tax for the quarter ending 30 September 1967, during which decimal currency is introduced, and for the quarter ending 30 June 1967, during which the increase in the rates of milage tax comes into force.

Hon. Mr Gordon

TRANSPORT AMENDMENT

ANALYSIS

Title	4. Application of fees and charges
1. Short Title and commencement	5. Duty on motor spirits
2. Registration fees and annual licence fees	6. Additional refund of duty on motor spirits
3. Notification of change of ownership	7. Milage tax Schedule

A BILL INTITULED

An Act to amend the Transport Act 1962

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same,
5 as follows:

1. **Short Title and commencement**—(1) This Act may be cited as the Transport Amendment Act 1967, and shall be read together with and deemed part of the Transport Act 1962* (hereinafter referred to as the principal Act).
- 10 (2) Sections 5 to 7 of this Act shall be deemed to have come into force on the fifth day of May, nineteen hundred and sixty-seven.
- (3) Except as provided in subsection (2) of this section, this Act shall come into force on the first day of July,
15 nineteen hundred and sixty-seven.

*1962, No. 135

Amendments: 1963, Nos. 62, 119; 1964, No. 126; 1965, Nos. 127, 128; 1966, No. 107

2. Registration fees and annual licence fees—(1) Section 9 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) Subject to the provisions of section 13 of this Act, every application under this section shall be accompanied by the appropriate registration fee prescribed in Part I of the First Schedule to this Act.” 5

(2) Section 12 of the principal Act is hereby amended by inserting in subsection (2), after the words “prescribed in”, the words “Part II of”. 10

(3) Section 22 of the principal Act is hereby amended by repealing subsection (4), and substituting the following subsection:

“(4) Every application for a dealer’s licence under this section shall be accompanied by the appropriate fee for each dealer’s licence applied for, that is to say,— 15

“(a) For a dealer’s licence for use on a motor cycle or power cycle, a fee of three pounds:

“(b) For a dealer’s licence for use on any other motor vehicle, a fee of five pounds.” 20

(4) The principal Act is hereby further amended by repealing the First Schedule (as substituted by section 21 of the Transport Amendment Act 1966), and substituting the First Schedule set out in the Schedule to this Act.

(5) Section 21 of the Transport Amendment Act 1966 and the Schedule to that Act are hereby consequentially repealed. 25

3. Notification of change of ownership—Section 18 of the principal Act is hereby amended by omitting from subsection (7) the words “ten shillings”, and substituting the words “two pounds ten shillings”. 30

4. Application of fees and charges—(1) Section 23 of the principal Act is hereby amended by omitting from subsection (1) the words “National Roads Fund”, and substituting the words “Consolidated Revenue Account”.

(2) The National Roads Act 1953 is hereby consequentially amended— 35

(a) By repealing paragraph (a) of subsection (2) of section 22:

(b) By omitting from subsection (1) of section 22A (as inserted by section 9 of the National Roads Amendment Act 1959 and amended by section 3 (2) of the National Roads Amendment Act 1965) the words “paragraphs (a) to (c)”, and substituting the words “paragraphs (b) and (c)”. 40

(3) Section 3 of the National Roads Amendment Act 1965 is hereby consequentially amended by repealing subsection (2).

5 (4) This section shall apply with respect to all fees and charges received in respect of any period commencing on or after the commencement of this section, whether received before or after the commencement of this section.

5. Duty on motor spirits—(1) The principal Act is hereby further amended by repealing section 187, and substituting
10 the following section:

“187. (1) Of the money received after the commencement of this section under items 332.100.2, 512.240.4, and 599.991.9 of the Customs Tariff (or, on or after the first day of July, nineteen hundred and sixty-seven, items 22.08.04, 27.10.22,
15 and 38.19.34 of the Customs Tariff) as Customs duties on motor spirits imported into New Zealand, or entered therein for home consumption, and of the money received after the commencement of this section under the Motor Spirits Duty Act 1961 as motor spirits duty, the following amount shall be
20 deemed to be received as a tax in respect of the use of motor vehicles (hereinafter referred to as motor spirits tax)—namely, one shilling and fivepence three farthings per gallon:

“Provided that on and after the tenth day of July, nineteen hundred and sixty-seven, this subsection shall have effect as if
25 for the words ‘one shilling and fivepence three farthings’ there were substituted the words ‘fourteen cents and eight-tenths of a cent’.

“(2) Subject to the provisions of subsection (4) of section 22 of the National Roads Act 1953, all money received as motor-
30 spirits tax (except money so received in respect of motor spirits imported into the Cook Islands or Niue or entered therein for home consumption), after deducting a proportionate amount of any refunds or drawbacks of duties made under the Customs Act 1966, or made under that Act as applied
35 by the Motor Spirits Duty Act 1961, shall be paid into the Public Account to the credit of the National Roads Fund.

“(3) All refunds or drawbacks of duties in respect of motor spirits made under the Customs Act 1966, or made under that Act as applied by the Motor Spirits Duty Act 1961, shall
40 be apportioned rateably between the amount of those duties payable into the Consolidated Revenue Account and the amount thereof deemed by this section to be received as motor spirits tax in the proportion that each such amount bears to the total of those amounts.”

- (2) The following enactments are hereby repealed:
- (a) Subsection (1) of section 18 of the Transport Amendment Act 1964:
- (b) So much of the Sixth Schedule to the Customs Act 1966 as relates to section 187 of the Transport Act 1962. 5

6. Additional refund of duty on motor spirits—(1) The principal Act is hereby further amended by inserting, after section 188A (as inserted by section 9 of the Transport Amendment Act (No. 2) 1965), the following section:

“188B. (1) Subject to the provisions of section 190 of this Act, this section applies to motor spirits in respect of which no exemption from or refund of Customs duty or motor spirits duty has been granted under any other enactment (other than section 188 of this Act) and which are used after the commencement of this section for any of the following purposes: 10 15

“(a) As fuel for any motor vehicle that is a motor vehicle of Class A or Class B or Class C for the purposes of section 188 of this Act:

“(b) As fuel for any passenger-service vehicle:

“(c) For any purpose otherwise than as fuel for a motor vehicle: 20

“Provided that nothing in this section shall apply with respect to motor spirits used as fuel for any vessel other than a vessel engaged exclusively in the fishing industry for commercial purposes or engaged exclusively or principally in the carriage of passengers for hire or reward. 25

“(2) In this section the term ‘passenger-service vehicle’ means a motor vehicle designed exclusively or principally for carrying passengers and used exclusively in one or more of the following ways: 30

“(a) Under a passenger-service licence issued under Part VII of this Act:

“(b) As a contract vehicle:

“(c) For the carriage to or from school of school children and their teachers;— 35

but does not include a taxicab.

“(3) Persons using motor spirits to which this section applies shall, on application in the prescribed form to a Deputy Registrar, be entitled, in addition to any refund to which they are entitled under section 188 of this Act, to a refund in respect of each gallon used of so much of the Customs duties or motor spirits duty thereon as exceeds the rate of one shilling and fivepence three farthings per gallon: 40

“Provided that on and after the tenth day of July, nineteen hundred and sixty-seven, this subsection shall have effect as 45

if for the words 'one shilling and fivepence three farthings' there were substituted the words 'fourteen cents and eight-tenths of a cent'.

5 “(4) All refunds under this section shall be paid out of the Consolidated Revenue Account without further appropriation than this section.

“(5) The provisions of subsections (5) to (10) of section 188 of this Act shall apply with respect to every refund under this section as if it were a refund under the said section 188.”

10 (2) The principal Act is hereby further amended—

15 (a) By inserting in subsection (1) of section 188 (as substituted by section 8 (1) of the Transport Amendment Act (No. 2) 1965), after the words “other enactment”, the words “(other than section 188B of this Act)”:

(b) By inserting in subsection (1) of section 190, after the words “section 188”, the words “or section 188B”.

20 **7. Milage tax**—(1) Section 191 of the principal Act is hereby amended by repealing subsection (7) (as substituted by section 18 (3) of the Transport Amendment Act 1964), and substituting the following subsection:

25 “(7) Subject to the provisions of subsection (4) of section 22 of the National Roads Act 1953, all money paid or recovered under the foregoing provisions of this section shall be paid into the Public Account, and shall be credited—

30 “(a) As to so much thereof as represents, pursuant to paragraph (b) of clause 6 of the Second Schedule to this Act, an increase in the rates of milage tax set out in clause 1 or clause 2 of that Schedule, being an increase resulting from an increase above the sum of one shilling and fivepence three farthings per gallon (or, on and after the tenth day of July, nineteen hundred and sixty-seven, fourteen cents and eight-tenths of a cent per gallon) in the rate of motor spirits duty under the Motor Spirits Duty Act 1961, to the Consolidated Revenue Account:

35 “(b) As to the balance thereof, to the National Roads Fund.”

40 (2) Section 18 of the Transport Amendment Act 1964 is hereby consequentially amended by repealing subsection (3).

(3) Milage tax payable in respect of motor vehicles of Class C for the purposes of section 188 of the principal Act and in respect of passenger-service vehicles as defined in section 188B of that Act (as inserted by section 6 of this Act) shall be payable—

(a) In respect of the period commencing on the fifth day of May, nineteen hundred and sixty-seven, and ending with the ninth day of July, nineteen hundred and sixty-seven, at the rate in force immediately before the commencement of this section:

(b) In respect of any period after the ninth day of July, nineteen hundred and sixty-seven, at the rate specified in the Second Schedule to the principal Act (as substituted by section 13 of the Transport Amendment Act 1965), and nothing in paragraph (b) of clause 6 of that Schedule shall apply to milage tax in respect of any such motor vehicles.

(4) Subject to subsection (3) of this section, milage tax payable in respect of the miles of public highway over which a motor vehicle is used during the quarter ending with the thirtieth day of September, nineteen hundred and sixty-seven, shall be calculated in decimal currency in accordance with the Second Schedule to the principal Act (as substituted as aforesaid), whether the milage in respect of which the tax is payable, or any part of that milage, was run before or after the tenth day of July, nineteen hundred and sixty-seven.

(5) Every owner of a motor vehicle (not being a motor vehicle of Class C for the purposes of section 188 of the principal Act or a passenger-service vehicle as defined in the said section 188B of that Act) who, pursuant to subsection (3) of section 191 of the principal Act, lodges with a Deputy Registrar a return as to the total number of miles of public highway over which the motor vehicle was used during the quarter ending with the thirtieth day of June, nineteen hundred and sixty-seven, shall in that return state the number of miles over which the motor vehicle was so used on or after the fifth day of May, nineteen hundred and sixty-seven, and shall be liable for milage tax in respect of that number of miles at the rate of milage tax which, pursuant to paragraph (b) of clause 6 of the Second Schedule to the principal Act, came into force on the last-mentioned date.

SCHEDULE

Section 2 (4)

NEW FIRST SCHEDULE TO PRINCIPAL ACT

“FIRST SCHEDULE

Sections 9 (2), 12 (2)

REGISTRATION FEES AND ANNUAL LICENCE FEES

(Effective on and from 1 July 1967)

PART I

REGISTRATION FEES

1. For any motorcar or station wagon—				
(a) Having a motor the total piston displacement of which does not exceed 1,300 cubic centimetres	£	s.	d.	
(b) Having a motor the total piston displacement of which exceeds 1,300 but does not exceed 2,600 cubic centimetres				8 0 0
(c) Having a motor the total piston displacement of which exceeds 2,600 but does not exceed 4,000 cubic centimetres				12 0 0
(d) Having a motor the total piston displacement of which exceeds 4,000 cubic centimetres				15 0 0
2. For any goods service vehicle—				
(a) Being a heavy motor vehicle				25 0 0
(b) In every other case				15 0 0
3. For any motor cycle or trailer				5 0 0
4. For any power cycle				3 0 0
5. For any tractor				1 0 0
6. For any other motor vehicle				10 0 0

For the purposes of this Part of this Schedule, the term “total piston displacement”, in relation to the motor of any motor vehicle, means—

- (a) The total piston displacement as specified by the manufacturer, in any case where that displacement has been specified by the manufacturer in cubic centimetres and the motor has not subsequently been modified in relation to its piston displacement:
- (b) The total piston displacement as specified by the manufacturer multiplied by 16.39, in any case where that displacement has been specified by the manufacturer in cubic inches and the motor has not subsequently been modified in relation to its piston displacement:
- (c) The total piston displacement as determined by the Commissioner in any other case.

PART II

ANNUAL LICENCE FEES

	£	s.	d.
1. For any motor cycle	3	0	0
2. For any power cycle	2	0	0
3. For any motorcar manufactured before 1 January 1919	1	10	0
4. For any trailer that with the load it is for the time being carrying does not weigh more than 2 tons	3	0	0
5. For any tractor	4	0	0
6. For any traction engine	1	10	0
7. For any other motor vehicle	5	0	0