

## TRANSPORT AMENDMENT BILL

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### EXPLANATORY NOTE

THE purpose of this Bill is to give effect to the Budget announcement in respect of the additional petrol tax of 3 cents per litre.

*Clause 1* relates to the Short Title and commencement. This Bill is to come into force on 2 June 1978.

*Clause 2* amends section 187 of the principal Act by increasing, from 4.7 cents per litre to 7.7 cents per litre, the amount of motor spirits duty to be credited to the Consolidated Account.

*Clause 3: Subclause (1)* substitutes a new table of refunds of motor spirits duty in section 188 of the principal Act. The new table increases the amount of refund per litre of motor spirits used in an exempted vehicle or a commercial vessel from 9.7 cents to 11.7 cents.

*Subclause (2)* provides that the new refund rates do not apply in respect of fuel purchased before 2 June 1978.

*Subclause (3)* makes a consequential revocation.

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*Hon. Mr McLachlan*

## TRANSPORT AMENDMENT

### ANALYSIS

Title	2. Duty on motor spirits
1. Short Title and commencement	3. Refund of motor spirits duty

### 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 1978, and shall be read together with and deemed part of the Transport Act 1962\* (hereinafter referred to as the principal Act).
- 10 (2) This Act shall come into force on the 2nd day of June 1978.

- 2. Duty on motor spirits**—Section 187 of the principal Act (as substituted by section 2 of the Transport Amendment Act 1975) is hereby amended by omitting from subsection
- 15 (2) (a) the expression “4.70 cents”, and substituting the expression “7.70 cents”.

\*Reprinted 1974, Vol. 3, p. 2489

Amendments: 1975, Nos. 4, 106; 1976, Nos. 126, 152; 1977, Nos. 3, 27

**3. Refund of motor spirits duty**—(1) Section 188 of the principal Act (as amended by section 27 (1) of the Road User Charges Act 1977 and clause 2 (1) of the Transport (Motor Spirits Duty Refunds) Order 1978) is hereby further amended by repealing subsection (5), and substituting the following subsection:

“(5) Subject to subsection (6) of this section, the refunds authorised by this section shall be paid in respect of motor spirits used as described in column 1 of the table following this subsection and to the extent specified in column 2 of that table, and shall be paid from the National Roads Fund or the Consolidated Account, as the case may be, to the extent specified in column 3 or, as the case may be, column 4 of that table. The table referred to in this subsection is as follows:

“TABLE OF REFUNDS OF MOTOR SPIRITS DUTY

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
Use of Motor Spirits Entitling Refund of Motor Spirits Duty	Amount of Refund per Litre of Motor Spirits	Amount of Refund per Litre of Motor Spirits Payable from National Roads Fund	Amount of Refund per Litre of Motor Spirits Payable from Consolidated Account
	c	c	c
1. Used as fuel in an exempted vehicle ..	11.7	5.0	6.7
2. Used as fuel in a licensed vehicle ..	9.7	5.0	4.7
3. Used as fuel in a passenger-service vehicle ..	4.7	—	4.7
4. Used as fuel in a goods-service vehicle ..	4.7	—	4.7
5. Used as fuel in a commercial vessel ..	11.7	5.0	6.7
6. Used for commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft ..	9.7	5.0	4.7
7. Being aviation fuel, used as fuel in an aircraft:			
(a) Operated under the terms of either an air service licence granted under the Air Services Licensing Act 1951 or an international air service licence granted under the International Air Services Licensing Act 1947; or			
(b) Employed by the holder of any such licence to train his staff ..	9.36	—	9.36”

(2) Notwithstanding subsections (1) and (3) of this section, refunds under Part VIII of the principal Act of motor spirits duty paid, whether before or after the day this Act comes into force, in satisfaction of a liability for such duty incurred  
5 before the day this Act comes into force shall be made as if this Act had not been passed.

(3) The Transport (Motor Spirits Duty Refunds) Order 1978 is hereby consequentially revoked.

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