



THE CIVIL AVIATION (SAFETY) LEVIES ORDER 1993

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 28th day of June 1993

Present:

HER EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to sections 42A, 42B, and 42D of the Civil Aviation Act 1990, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ANALYSIS

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ORDER

1. Title and commencement—(1) This order may be cited as the Civil Aviation (Safety) Levies Order 1993.

(2) This order shall come into force on the 1st day of July 1993.

2. Interpretation—In this order, unless the context otherwise requires,—

“The Act” means the Civil Aviation Act 1990:

“Agricultural aviation operator” means a person who holds an aviation document under which the person uses or provides for use an aircraft predominantly for agricultural operations, other than agricultural operations on land belonging to the operator of the aircraft:

“Agricultural aviation levy” means the lump sum levy imposed by clause 5 (1) of this order:

“Agricultural operations” has the same meaning as in the Civil Aviation Regulations 1953*:

“Air passenger operator” means—

(a) Any person specified in the Schedule to this order:

(b) All persons associated with those persons within the meaning of section 245B of the Income Tax Act 1976:

(c) Any other person classified as an air passenger operator under clause 7 of this order,—

who is the holder of an aviation document under which the person uses or provides for use an aircraft predominantly for the carriage of passengers:

“Authority” means the Civil Aviation Authority:

“Aviation operator” means any person who, pursuant to an aviation document, uses or provides for use an aircraft:

“Duty travel” means travel by an employee of an air passenger operator in the course of that employment:

“Fuel” means aviation gasoline and aviation kerosene:

“Fuel levy” means the levy imposed by clause 6 (1) of this order:

“Passenger levy” means the levy imposed by clause 4 (1) of this order:

“Trip”, in relation to a passenger, means a one-way wholly domestic same day journey with an air passenger operator for which a published fare exists, being a journey that may involve one or more transit or transfer airports.

3. Application—Nothing in this order shall apply to the New Zealand Defence Force or to the armed forces of any country other than New Zealand.

4. Air passenger operators to pay passenger levy—(1) Every air passenger operator shall pay a levy to the Authority calculated at the rate of \$1.80 per passenger per trip where the trip commences on any day during the period beginning with the 1st day of July 1993 and ending with the close of the 30th day of June 1994.

(2) The passenger levy does not apply in respect of—

(a) Passengers who purchased their tickets before the 1st day of July 1993:

(b) Passengers on trips that are—

(i) Duty travel; or

(ii) Trips where fares are discounted by 75 percent or more; or

(iii) Free of charge; or

(iv) Connecting flights for international travel ticketed on an international basis; or

(v) International travel, regardless of where the relevant ticket is issued.

(3) Every air passenger operator shall maintain, and make available to the Authority on request, records of the passenger service flights operated by that air passenger operator and the number of trips, showing separately—

(a) The number of passengers in respect of whom a passenger levy is payable; and

(b) The number of passengers in each of the categories specified in subclause (2) (b) of this clause in respect of which a passenger levy is not payable.

(4) On the first day of each month, every air passenger operator shall make a lump sum payment to the Authority of an amount agreed between that air passenger operator and the Authority reflecting the air passenger operator's best estimate of the passenger levy payable pursuant to subclause (1) of this clause for the preceding month.

(5) On the 20th day of each month, every air passenger operator shall—

(a) Submit precise details to the Authority of the number of trips undertaken with, and the passenger levy payable by, that air passenger operator for the preceding month; and

(b) Pay the amount (if any) equal to the difference between the passenger levy payable by that air passenger operator for the preceding month and the amount paid by that air passenger operator pursuant to subclause (4) of this clause in respect of that month.

5. Agricultural aviation operators to pay agricultural aviation levy—(1) Every agricultural aviation operator shall pay a levy calculated in accordance with subclause (2) of this clause.

(2) The agricultural aviation levy shall be calculated as follows:

(a) There shall be payable \$750 for the first aircraft owned or operated by the agricultural aviation operator:

(b) There shall be payable \$200 for each additional aircraft owned or operated by the agricultural aviation operator up to and including 10 aircraft:

(c) There shall be payable \$100 for each aircraft beyond 10 that is owned or operated by the agricultural aviation operator.

(3) Each agricultural aviation operator shall pay the agricultural aviation levy, by the 20th day of the month following notification by the Authority to the agricultural aviation operator of the agricultural aviation levy payable by that agricultural aviation operator, or on such other terms as the Authority may agree.

6. Aviation operators to pay fuel levy—(1) Every aviation operator who is not an agricultural aviation operator or an air passenger operator shall pay a levy calculated at the rate of 1 cent per litre of fuel used by the aviation operator.

(2) If the Authority agrees, an aviation operator who was in business throughout the 12-month period beginning on the 1st day of June 1992 and ending with the close of the 31st day of May 1993 may elect to pay the fuel levy based on the fuel used by that operator during that period.

(3) If the Authority does not agree pursuant to subclause (2) of this clause or the aviation operator so elects, the aviation operator shall pay the fuel levy based on the fuel used by that aviation operator during the

12-month period beginning on the 1st day of July 1993 and ending with the close of the 30th day of June 1994.

(4) Every aviation operator who pays the fuel levy in accordance with subclause (2) of this clause shall—

(a) Submit to the Authority, on or before the 20th day of July 1993, full details of the fuel usage of that aviation operator and the hours flown by that aviation operator during the 12-month period beginning on the 1st day of June 1992 and ending with the close of the 31st day of May 1993; and

(b) Pay the fuel levy calculated on that fuel usage either—

(i) In one lump sum, prior to the 31st day of July 1993; or

(ii) In 12 equal monthly instalments, on or before the 20th day of each of the months of July 1993 to June 1994 inclusive.

(5) Every aviation operator who pays the fuel levy in accordance with subclause (3) of this clause shall, on or before the 20th day of each of the months of August 1993 to July 1994 inclusive—

(a) Submit to the Authority full details of fuel usage and hours flown for the previous month; and

(b) Pay the fuel levy calculated on fuel usage for the previous month.

7. Classification of aviation operators—(1) If an aviation operator considers that it should pay the passenger levy rather than the fuel levy, that aviation operator may apply to the Authority for classification as an air passenger operator for the purposes of this order.

(2) If an aviation operator considers that it should pay the fuel levy rather than the agricultural aviation levy, that aviation operator may apply to the Authority to pay the fuel levy rather than the agricultural aviation levy.

(3) Where the Authority receives an application pursuant to subclause (1) or subclause (2) of this clause, the Authority may classify that aviation operator as an air passenger operator or allow that aviation operator to pay a fuel levy rather than an agricultural aviation levy, as the case may be, if satisfied that it would be appropriate to do so.

8. Forms—The Authority may from time to time provide forms to be used in relation to—

(a) The provision of information to the Authority pursuant to this order;

(b) The payment of the passenger levy, the agricultural aviation levy, and the fuel levy.

9. Goods and services tax—All amounts specified or referred to in this order are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

SCHEDULE

AIR PASSENGER OPERATORS

Air New Zealand Limited
Air Nelson Limited
Ansett New Zealand Limited
Eagle Airways Limited
Mount Cook Airlines Limited
Northern Commuter Airlines Limited
Rex Aviation (N.Z.) Limited

DIANE WILDERSPIN,
Acting for Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 1 July 1993, imposes civil aviation safety levies on air passenger operators, agricultural aviation operators, and other aviation operators.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 30 June 1993.
This order is administered in the Ministry of Transport.