



THE CIVIL AVIATION (SAFETY) LEVIES ORDER 1995

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 29th day of May 1995

Present:

THE RIGHT HON. D. C. MCKINNON PRESIDING IN COUNCIL

PURSUANT to section 42A 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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| <ol style="list-style-type: none"> 1. Title and commencement 2. Interpretation 3. Application 4. Air passenger operators to pay passenger levy | <ol style="list-style-type: none"> 5. Aviation operators to pay participation levy 6. Forms 7. Goods and services tax 8. Revocations Schedules |
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ORDER

1. Title and commencement—(1) This order may be cited as the Civil Aviation (Safety) Levies Order 1995.

(2) This order shall come into force on the 1st day of July 1995.

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

“The Act” means the Civil Aviation Act 1990:

“Air passenger operator” means—

- (a) Any person specified in the First Schedule to this order; or
- (b) Any person associated (within the meaning of section OD7 of the Income Tax Act 1994) with any person specified in that Schedule:

“Aviation operator” means any person who holds a valid certificate of registration issued under section 6 (1) of the Act for an aircraft:

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

“Participation levy” means the levy imposed by clause 5 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 domestic same day journey with an air passenger operator 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 must pay to the Authority a levy calculated at the rate of \$1.80 per passenger carried by the air passenger operator on any trip.

(2) The passenger levy is not payable in respect of—

(a) Passengers who purchased their tickets before the 1st day of July 1995 for trips that are—

- (i) Connecting flights for international travel ticketed on an international basis; or
- (ii) International travel, regardless of where the relevant ticket was issued; or

(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.

(3) On the first day of each month, every air passenger operator must make a lump sum payment to the Authority of an amount agreed between that air passenger operator and the Authority that reflects the air passenger operator’s best estimate of the passenger levy payable under subclause (1) of this clause for the preceding month.

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

(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 the air passenger operator for the preceding month and the amount paid by the air passenger operator under subclause (3) of this clause in respect of that month.

(5) If the amount paid by the air passenger operator under subclause (3) of this clause in respect of the preceding month exceeds the passenger levy payable by the air passenger operator for that month, the air passenger operator must deduct from the next amount to be paid by the air passenger operator under that subclause the amount that has been overpaid.

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

- (a) The number of passengers carried on the passenger service flights; and
- (b) The number of passengers in respect of whom the passenger levy is payable; and
- (c) The number of passengers in each of the categories specified in subclause (2) of this clause in respect of whom the passenger levy is not payable.

5. Aviation operators to pay participation levy—Every aviation operator other than an air passenger operator must pay an annual participation levy in accordance with the Second Schedule to this order.

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

- (a) The provision of information to the Authority under this order;
- (b) The payment of the passenger levy, and the participation levy.

7. Goods and services tax—(1) The rate of the passenger levy specified in clause 4 (1) of this order is inclusive of goods and services tax under the Goods and Services Tax Act 1985.

(2) The rates of participation levy set out in the Second Schedule to this order are exclusive of goods and services tax under the Goods and Services Tax Act 1985.

8. Revocations—The Civil Aviation (Safety) Levies Order 1993 (S.R. 1993/219) and the Civil Aviation (Safety) Levies Order 1993, Amendment No. 1 (S.R. 1994/99) are hereby consequentially revoked.

SCHEDULES

C1. 2

FIRST 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 (NZ) Limited

C1. 5

SECOND SCHEDULE

PARTICIPATION LEVIES

Category (Maximum Certificated Take-off Weight)	Annual Levy per Aircraft \$
Heavy Exceeding 100,000 kilograms	4,000
Medium Heavy Exceeding 18,600 but not exceeding 100,000 kilograms	1,200
Medium Exceeding 5,700 but not exceeding 18,600 kilograms	600
Medium Light Exceeding 2,730 but not exceeding 5,700 kilograms	300
Light Exceeding 1,000 but not exceeding 2,730 kilograms Air Transport/Aerial Work (where the aviation operator holds an air service certificate or an aerial work certificate)	150
Light Exceeding 1,000 but not exceeding 2,730 kilograms Private (where the aviation operator does not hold an air service certificate or an aerial work certificate)	85
Very Light Not exceeding 1,000 kilograms Air Transport/Aerial Work (where the aviation operator holds an air service certificate or an aerial work certificate)	150

SECOND SCHEDULE—*continued*PARTICIPATION LEVIES—*continued*

Category (Maximum Certificated Take-off Weight)	Annual Levy per Aircraft \$
Very Light Not exceeding 1,000 kilograms Private (where the aviation operator does not hold an air service certificate or an aerial work certificate)	60

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 1995, imposes the Civil Aviation (Safety) Levies Order 1993.

The principal changes made by the new order are as follows:

- (a) A passenger levy will apply in respect of passengers on New Zealand domestic sectors of international flights;
- (b) Every aviation operator other than an air passenger operator will pay a participation levy instead of an agricultural aviation levy or a fuel levy.

Issued under the authority of the Acts and Regulations Publication Act 1989.
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This order is administered in the Ministry of Transport.