

**1970/263**

**THE LOCAL AUTHORITIES (PETROLEUM TAX)  
REGULATIONS 1970**

—  
ARTHUR PORRITT, Governor-General

**ORDER IN COUNCIL**

At the Government Buildings at Wellington this 14th day of December  
1970

Present:

THE RIGHT HON. SIR KEITH HOLYOAKE, G.C.M.G., C.H., PRESIDING IN  
COUNCIL

PURSUANT to the Local Authorities (Petroleum Tax) Act 1970, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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**REGULATIONS**

**1. Title**—These regulations may be cited as the Local Authorities (Petroleum Tax) Regulations 1970.

**2. Interpretation**—In these regulations, unless the context otherwise requires,—

“The Act” means the Local Authorities (Petroleum Tax) Act 1970:

Expressions defined in the Act have the meanings so defined.

**3. Returns**—(1) The monthly return to be made by a wholesale distributor in terms of section 20 of the Act shall be in the form in the Schedule hereto.

(2) Every such return shall be sent in accordance with the said section 20 whether or not any petroleum is delivered or used by or on behalf of the wholesale distributor during the accounting month to which it relates, and whether or not any local authorities petroleum tax is payable by him for that month.

SCHEDULE

The Local Authorities (Petroleum Tax) Act 1970, s. 20

To The Clerk, [Insert name and address of appropriate convening local authority].

Return by wholesale distributor under section 20 of the Local Authorities (Petroleum Tax) Act 1970 in respect of [Insert name] Tax Area for the accounting month ended ..... 19.....

Full Name of Wholesale Distributor	Address

Motor Spirits (as Defined in Section 2 of the Local Authorities (Petroleum Tax) Act 1970)

(1) Total number of gallons of taxable motor spirits delivered within tax area pursuant to any sale or agreement to sell (net quantity), or used by wholesale distributor ..... \_\_\_\_\_

Diesel Fuel (as Defined in Section 2 of the Local Authorities (Petroleum Tax) Act 1970)

(2) Total number of gallons of taxable diesel fuel delivered within tax area pursuant to any sale or agreement to sell (net quantity), or used by wholesale distributor ..... \_\_\_\_\_

Amount of Local Authorities Petroleum Tax On Above Quantities

(3) Tax on motor spirits payable at [Insert rate] per gallon .....

(4) Tax on diesel fuel payable at [Insert rate] per gallon .....

(5) Total local authorities petroleum tax payable under this return ..... \_\_\_\_\_

I, [Full name] of [Address], being the duly authorised agent of the above-named wholesale distributor, hereby declare that the above particulars are true and correct in every respect.

Signature .....

Dated at this day of 19 .

P. J. BROOKS,  
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 are made to give effect to section 20 of the Local Authorities (Petroleum Tax) Act 1970, under which wholesale distributors of motor spirits and diesel fuel must make monthly returns of deliveries of taxable motor spirits and diesel fuel. That section requires the sending of the returns to the convening local authorities of tax areas in which a local authorities petroleum tax is in force.

The regulations prescribe the form of the return.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 17 December 1970.

These regulations are administered in the Department of Internal Affairs.