

1971/58



**THE LOCAL AUTHORITIES (PETROLEUM TAX REFUND)
REGULATIONS 1971**

ARTHUR PORRITT, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 8th day of March 1971

Present:

THE HON. N. L. SHELTON, 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.

REGULATIONS

1. Title—These regulations may be cited as the Local Authorities (Petroleum Tax Refund) Regulations 1971.

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

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

“Ship” means a foreign-going ship or a home-trade ship or a New Zealand fishing boat, within the meaning of the Shipping and Seamen Act 1952, but not being a pleasure yacht within the meaning of that Act:

Expressions defined in the Act have the meanings so defined.

3. Refunds of tax paid on diesel fuel used in ships—(1) On the production to the Clerk of the convening local authority of any tax area of a declaration made, in accordance with the Oaths and Declarations Act 1957, by the owner or charterer, or the agent of the owner or charterer, of any ship that any specified quantity of diesel fuel, on which there has been paid any local authorities petroleum tax for the time being in force in that tax area, has been loaded on that ship for use in the ship on any voyage, and on the furnishing to the Clerk of such other particulars as he may reasonably require for the purpose of satisfying himself as to the supply of the diesel fuel for such use as aforesaid, the Clerk shall forthwith refund to the owner or charterer or agent, out of the separate account kept by the convening local authority under section 26 of the Act, an amount equal to the amount of the tax paid on that quantity of diesel fuel.

(2) For the purposes of this regulation, the production to the Clerk of the convening local authority of a boat-fishing permit issued under the Fisheries Amendment Act 1963, and in force when the diesel fuel was loaded on the ship to which the permit relates, shall be accepted by the Clerk, without further inquiry on his part, as sufficient evidence that the ship was then a New Zealand fishing boat.

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 paragraph (d) of the definition of petroleum in section 2 of the Local Authorities (Petroleum Tax) Act 1970. That paragraph has the effect of exempting from the local authorities petroleum tax any diesel fuel supplied for use as fuel for a foreign-going ship, a home-trade ship, or a New Zealand fishing boat, but not for use in a pleasure yacht. Such fuel is frequently supplied to these ships from bulk installations after tax has been paid on it by the wholesale distributor who has delivered it to the bulk installation.

These regulations accordingly provide that on the production to the Clerk of the convening local authority of the tax area of a statutory declaration, and such other particulars as he may reasonably require, the Clerk will refund to the owner or charterer, or his agent, of such a ship an amount equal to the tax paid on the quantity of diesel fuel supplied to the ship and exempted from tax under the Act.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 11 March 1971.

These regulations are administered in the Department of Internal Affairs.