

1961/136

THE MOTOR SPIRITS DUTY REGULATIONS 1961

COBHAM, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 25th day of October 1961

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Motor Spirits Duty Act 1961, and to section 71 of the Sales Tax Act 1932-33 as applied by subsection (2) of section 3 of the Motor Spirits Duty Act 1961, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Motor Spirits Duty Regulations 1961.

(2) These regulations shall come into force on the 1st day of December 1961.

Interpretation

2. In these regulations, unless the context otherwise requires,—
“The Act” means the Motor Spirits Duty Act 1961:

Expressions defined in the Act or in the Sales Tax Act 1932-33 have the meanings so defined:

A reference to a numbered form is a reference to a form so numbered in the Schedule to these regulations.

Application of Sales Tax Regulations 1933

3. (1) Subject to the provisions of these regulations, the Sales Tax Regulations 1933,* so far as they are applicable and with the necessary modifications, shall apply for the purposes of the Act and of these regulations.

(2) Clauses 8 to 17, 22 to 24, 25A, 26, 31, and 37 of the said regulations shall not apply.

**Gazette*, 28 March 1933, Vol. I, p. 519
 Amendment No. 1: *Gazette*, 22 February 1934, Vol. I, p. 429
 Amendment No. 2: S.R. 1942/177
 Amendment No. 3: S.R. 1947/168
 Amendment No. 4: S.R. 1950/211
 Amendment No. 5: S.R. 1951/80
 Amendment No. 6: S.R. 1955/149

Licences

4. (1) Every application for a wholesale distributor's licence under the Act shall be in form 1.

(2) Every wholesale distributor's licence shall be in form 2.

Returns

5. (1) The weekly return to be made by a licensee under section 13 of the Act shall be in form 3.

(2) The monthly return to be made by a licensee under the said section 13 shall be in form 4.

(3) Every such return shall be delivered in accordance with the said section 13 whether or not any motor spirits are sold, used, or disposed of by the licensee during the week or month to which it relates, and whether or not any motor spirits duty is payable by him for that week or month.

Purchases by the Crown

6. Motor spirits duty shall not be levied, collected, or paid on any motor spirits purchased by or on behalf of the Crown for use as fuel for any aircraft for the time being used by the Royal New Zealand Air Force.

Minimum Duty Collectable

7. The minimum amount of motor spirits duty that need be collected in respect of any one return under section 13 of the Act shall be £1:

Provided that if the Collector has reason to believe that advantage is being taken of this regulation to avoid payment of motor spirits duty he may, subject to any direction that may be given by the Comptroller, require payment of motor spirits duty of less than £1.

SCHEDULE

Form 1

Secs. 6 (1), (2), 12
Reg. 4 (1)

New Zealand Customs

The Motor Spirits Duty Act 1961

APPLICATION FOR WHOLESALE DISTRIBUTOR'S LICENCE

To the Comptroller of Customs.

I, [Full name], being Managing Director (Manager, Secretary, or authorised agent) of [Name of company or firm] hereby apply for a licence under the Motor Spirits Duty Act 1961 for my company, to act as a wholesale distributor of motor spirits at [State place or places of business].

I hereby declare that—

(a) The above particulars are correct:

(b) My company is the holder of a wholesaler's licence for the time being in force under the Motor Spirits Distribution Act 1953:

(c) The monthly day with which my company's accounting month ends is the day of each month:

(d) The prescribed returns required under section 13 of the Motor Spirits Duty Act 1961 will be duly delivered and motor spirits duty duly paid to the Collector of Customs at Wellington.

Signature:

SCHEDULE—continued

Secs. 6 (3), 7
Reg. 4 (2)

Form 2

Licence No.

New Zealand Customs

The Motor Spirits Duty Act 1961

WHOLESALE DISTRIBUTOR'S LICENCE

Pursuant to the Motor Spirits Duty Act 1961, [*Full name of company or firm*] of [*Address of principal place of business*] is hereby licensed to act as a wholesale distributor under the said Act at [*State place or places*].

The monthly day with which the licensee's accounting month shall end is the day of each month, and motor spirits duty payable under the said Act shall be payable to the Collector of Customs at Wellington.

Dated at this day of 19.....

Comptroller of Customs.

Endorsements

Pursuant to section 7 of the Motor Spirits Duty Act 1961, I hereby grant authority to the licensee to act as a wholesale distributor at the following places in addition to those specified in the licence:

Place	Signature of Comptroller	Date of Endorsement

Sec. 13 (1)
Reg. 5 (1)

Form 3

For Official Use

Voucher No.

Amount Paid:

Date:

Initials:

New Zealand Customs

The Motor Spirits Duty Act 1961

WEEKLY RETURN BY WHOLESALE DISTRIBUTOR

Weekly return, under section 13 of the Motor Spirits Duty Act 1961, of all motor spirits estimated to have been sold, used, or otherwise disposed of during the week ended 19..... at the places specified in the wholesale distributor's licence issued to:

SCHEDULE—continued

Full Name of Licensee	Address in Place from Which Return Delivered	Licence No.
(1) No. of gallons sold [<i>Net quantity</i>]		
(2) Deduct—		
(a) No. of gallons sold to other licensed wholesale distributors [<i>Specify</i>]		
(b) No. of gallons shipped for export		
(3) No. of gallons used		
(4) No. of gallons otherwise disposed of [<i>State method of disposition</i>]		
(5) Total gallons of dutiable motor spirit sold, used, or otherwise disposed of		
(6) Motor spirits duty payable @ per gallon		
(7) Less duty allowable as a credit in respect of the monthly return for the month ended 19.....		
(8) Net amount payable in respect of this return		

NOTE—No receipt for payment of motor spirits duty will be recognised unless given on a numbered official form.

I, [*Full name*] of [*Address*], being Managing Director (Manager, Secretary, or duly authorised agent) of the above-named wholesale distributor, hereby declare that—

- (a) The above particulars are true and correct in every respect:
- (b) No motor spirits were sold, used, or otherwise disposed of by the above-named licensee during the week ended 19..... at any place not specified in the licence.

Signature:

Dated at this day of 19.....

To the Collector of Customs at Wellington.

SCHEDULE—continued

Sec. 13 (2)
Reg. 5 (2)

Form 4

For Official Use

Voucher No.
Amount Paid:
Date:
Initials:

New Zealand Customs

The Motor Spirits Duty Act 1961

MONTHLY RETURN BY WHOLESALE DISTRIBUTOR

Monthly return, under section 13 of the Motor Spirits Duty Act 1961, of all motor spirits sold, used, or otherwise disposed of during the month ended 19..... at the places specified in the wholesale distributor's licence issued to:

Full Name of Licensee	Address in Place from Which Return Delivered	Licence No.

- (1) No. of gallons sold [*Net quantity*]
- (2) Deduct—
- (a) No. of gallons sold to other licensed whole-sale distributors [*Specify*]
- (b) No. of gallons shipped for export
-
-
- (3) No. of gallons used
- (4) No. of gallons otherwise disposed of [*State method of disposition*]
- (5) Total gallons of dutiable motor spirit sold, used, or otherwise disposed of
-
-
- (6) Motor spirits duty payable @..... per gallon
-
- (7) Deductions—
- (a) Motor spirits duty paid in respect of weeks ended:
- (i)
- (ii)
- (iii)
- (iv)
- (v)

SCHEDULE—*continued*

(b) Customs duty already paid in respect of motor spirits included in this return	£.....	£.....
(8) (a) Net amount of motor spirits duty payable; or	£.....	£.....
(b) Net amount of duty in credit to be deducted from amount payable under the weekly return for the week ending	19.....	£

I, [Full name] of [Address], being Managing Director (Manager, Secretary, or duly authorised agent) of the above-named wholesale distributor, hereby declare that—

- (a) The above particulars are true and correct in every respect:
 (b) No motor spirits were sold, used, or otherwise disposed of by the above-named licensee during the month ended 19..... at any place not specified in the licence.

Signature:

Dated at this day of 19.....

To the Collector of Customs at Wellington.

T. J. SHERRARD,
 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 prescribe the forms for applications, licences, and returns under the Motor Spirits Duty Act 1961.

They also exempt from duty under that Act any motor spirits purchased by the Crown as fuel for aircraft used by the Royal New Zealand Air Force.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 26 October 1961.

These regulations are administered in the Customs Department.