1989/140



THE TRANSPORT (REFUNDS OF EXCISE DUTY) ORDER 1989

PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 29th day of May 1989

Present:

THE RIGHT HON, G. W. R. PALMER PRESIDING IN COUNCIL

PURSUANT to section 191 (1) (b) of the Transport Act 1962, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

- 1. Title and commencement—(1) This order may be cited as the Transport (Refunds of Excise Duty) Order 1989.
 - (2) This order shall come into force on the 1st day of July 1989.
- 2. Refunds of excise duty—The Transport Act 1962 is hereby amended by omitting the Third Schedule (as substituted by section 26 (4) (c) of the Finance Act 1989), and substituting the Third Schedule set out in the Schedule to this order.

SCHEDULE

NEW THIRD SCHEDULE TO TRANSPORT ACT 1962 "THIRD SCHEDULE

PART I

Section 189 (7), (8), (9)

REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX ON MOTOR SPIRITS

Column 1 Use of Motor Spirits Entitling Refund of Excise Duty and Goods and Services Tax			Column 2 Amount of Refund per Litre of Motor Spirits	
			c	
1. As fuel in an exempted vehicle			12.26	
2. As fuel in a licensed vehicle			12.26	
3. As fuel in a commercial vessel			12.26	
4. For commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft 12.26				
in any motor vehicle, vessel, or ai	rcraft		12.26	

PART II

REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX ON COMPRESSED NATURAL GAS

Column 1 Use of Compressed Natural Gas Entitling Refund of Excise Duty and Goods and Services Tax	Column 2 Amount of Refund per Gigajoule of Compressed Natural Gas
	\$
1. As fuel in an exempted vehicle	3.57
2. As fuel in a licensed vehicle	3.57
3. For commercial purposes otherwise than as fuel in any vehicle	3.57

PART III

REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX ON LIQUEFIED PETROLEUM GAS

Column 1 Use of Liquefied Petroleum Gas Entitling Refund of Excise Duty and Goods and Services Tax	Column 2 Amount of Refund per Litre of Liquefied Petroleum Gas
1. As fuel in an exempted vehicle	c 9.45 9.45
3. For commercial purposes otherwise than as fuel in any vehicle	9.45"

MARIE SHROFF, 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 increases the refunds payable in respect of excise duty and goods and services tax charged on motor spirits to correctly reflect the increase in goods and services tax that comes into force on 1 July 1989. The order substitutes a new Third Schedule to the Transport Act 1962 for the Third Schedule that was inserted by section 26 (4) of the Finance Act 1989.

Issued under the authority of the Regulations Act 1936. Date of notification in *Gazette*: 1 June 1989. This order is administered in the Ministry of Transport.