

Reprint  
as at 1 July 2020



**Land Transport Management (Apportionment and  
Refund of Excise Duty and Excise-Equivalent Duty)  
Regulations 2004**  
(SR 2004/238)

Silvia Cartwright, Governor-General

**Order in Council**

At Wellington this 9th day of August 2004

Present:

Her Excellency the Governor-General in Council

Pursuant to section 45 of the Land Transport Management Act 2003, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**These regulations are administered by the Ministry of Transport.**

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## Regulations

### 1 Title

These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

### 2 Commencement

These regulations come into force on 9 September 2004.

### 3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

**Act** means the Land Transport Management Act 2003

**adjoining** means contiguous, or contiguous except for a separation by a river, stream, drain, canal, or other watercourse, or by a road or railway

**agricultural operation** means any operation concerned directly with the management of a farm; and includes the transport on a road of the produce of a farm, farm implements, stock, or other requisites of any kind whatsoever for a farm, if they are transported—

- (a) from a part of a farm to another part of the same farm or from a farm to another adjoining farm that is owned or managed by the same person; or
- (b) from a farm to another farm owned or managed by the same person if the motor vehicle carrying the goods is not taken during any 1 trip along more than 21 km of public highway in going from the owner's farm or other place of garage and in returning to that farm or place

**commercial vessel** means a vessel used only or mainly for commercial purposes

**exempted vehicle**—

- (a) means a motor vehicle that is—
  - (i) exempted from registration under regulations made under Part 17 of the Land Transport Act 1998; or
  - (ii) of the kind described in the Schedule; but
- (b) does not include any vehicle that—

- (i) is licensed; or
- (ii) has trade plates affixed to it in the manner prescribed in regulations made under Part 17 of the Land Transport Act 1998

**farm** means—

- (a) a dairy farm, cattle farm, pig farm, or sheep farm; or
- (b) a market garden, orchard, plant nursery, forest, or any other area of land on which trees or plants of any description are cultivated; or
- (c) an apiary; or
- (d) a poultry farm or egg-producer's farm

**garage** means any place, whether a building or other structure or not, in which a motor vehicle is usually kept when not in use

**licensed vehicle** means a motor vehicle that is required to be licensed under the Road User Charges Act 2012 and to which a licence within the meaning of that Act relates at all times during any period in respect of which a refund is applied for under section 41 of the Land Transport Management Act 2003

**plants** includes hops, peas, potatoes, tobacco, and other crops of any kind whatsoever.

- (2) Expressions used in the Schedule that are not defined in these regulations but are defined in the Land Transport Act 1998 have, in the Schedule, the meanings defined in that Act.

Regulation 3(1) **exempted vehicle**: substituted, on 1 May 2011, by section 35(5) of the Land Transport Amendment Act 2009 (2009 No 17).

Regulation 3(1) **licensed vehicle**: amended, on 1 August 2012, by section 94 of the Road User Charges Act 2012 (2012 No 1).

Regulation 3(2): amended, on 10 May 2011, by section 100(3) of the Land Transport (Road Safety and Other Matters) Amendment Act 2011 (2011 No 13).

#### **4 Amounts of excise duty and excise-equivalent duty to be paid to national land transport fund**

*[Revoked]*

Regulation 4: revoked, on 1 August 2008, by section 51(b) of the Land Transport Management Amendment Act 2008 (2008 No 47).

#### **5 Entitlement to refunds**

- (1) A person is entitled, under section 41 of the Act, to a refund of the excise duty, excise-equivalent duty, and goods and services tax charged in respect of motor spirits to the extent that the motor spirits are used—
  - (a) as fuel in an exempted vehicle; or
  - (b) as fuel in a licensed vehicle; or
  - (c) as fuel in a commercial vessel; or
  - (d) for search and rescue purposes in a dedicated rescue vessel; or

- (e) for commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft.
- (2) A person is entitled, under section 41 of the Act, to a refund of the excise duty, excise-equivalent duty, and goods and services tax charged in respect of compressed natural gas or liquefied petroleum gas to the extent that the compressed natural gas or the liquefied petroleum gas is used—
  - (a) as fuel in an exempted vehicle; or
  - (b) as fuel in a licensed vehicle; or
  - (c) for commercial purposes otherwise than as fuel in a motor vehicle; or
  - (d) for domestic purposes.
- (3) Nothing in this regulation applies to any motor spirits, compressed natural gas, or liquefied petroleum gas used as fuel for a motor vehicle that is mainly used in vehicle races or trials or other sporting events.
- (4) Nothing in this regulation applies to any motor spirits, compressed natural gas, or liquefied petroleum gas in respect of which an exemption from or refund of excise duty or excise-equivalent duty has been granted under any other enactment.

Regulation 5(2)(c): amended, on 29 March 2007, by regulation 4 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2007 (SR 2007/36).

Regulation 5(2)(d): added, on 29 March 2007, by regulation 4 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2007 (SR 2007/36).

## **6 Rates of refunds**

Refunds of excise duty, excise-equivalent duty, and goods and services tax to which persons are entitled under regulation 5 are payable at the following rates:

- (a) in respect of motor spirits, at the rate of 80.5276 cents per litre:
- (b) in respect of liquefied petroleum gas, at the rate of 11.96 cents per litre:
- (c) in respect of compressed natural gas, at the rate of \$3.65 per gigajoule.

Regulation 6(a): replaced, on 30 September 2018, by regulation 4 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2018 (LI 2018/138).

Regulation 6(a): amended, on 1 July 2020, by section 6(2) of the Excise and Excise-equivalent Duties Table (Budget Measures—Motor Spirits) Amendment Act 2019 (2019 No 22).

Regulation 6(b): amended, on 1 October 2010, by regulation 4(1) of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2010 (SR 2010/286).

Regulation 6(c): amended, on 1 October 2010, by regulation 4(2) of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2010 (SR 2010/286).

**6A Rates of refunds in respect of motor spirits increased by 3.45 cents on  
1 July in 2013, 2014, and 2015**

*[Revoked]*

Regulation 6A: revoked, on 1 July 2015, by section 7(2) of the Customs and Excise (Budget Measures—Motor Spirits) Amendment Act 2013 (2013 No 24).

**7 Revocation**

The Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998 (SR 1998/94) are revoked.

**Schedule**

**Kinds of vehicles included in definition of exempted vehicle**

r 3(1)

**Part 1**

**Farm vehicles**

**1 Motor vehicles used on road only for or solely in connection with  
agricultural operations**

- (1) A motor vehicle (not being a trailer) designed only or mainly for agricultural operations and used on a road only for agricultural operations, including mobile or movable huts, galleys, and similar motor vehicles used on a road solely in connection with such operations.
- (2) Nothing in subclause (1) applies to—
  - (a) a motor vehicle designed only or mainly for the spreading or cartage and spreading of lime or fertiliser if it is used on a road for the cartage of lime or fertiliser; or
  - (b) a motor vehicle designed only or mainly as a weed sprayer on a truck chassis.

**2 Farmers' vehicles used on road only in connection with agricultural  
operations**

A motor vehicle (not being a trailer) owned by a person carrying on business as a farmer and used on a road only in proceeding, in connection with the owner's agricultural operations, from one part of a farm to another part of the same farm or from one farm to another farm that is owned or managed by the same person.

**3 Tractors or traction engines used on road only or mainly for agricultural  
operations, etc**

A tractor, or traction engine, if used on a road either—

- (a) only for agricultural operations; or

- (b) mainly for agricultural operations and otherwise solely in connection with the construction or maintenance of roads.

#### **4 Farmers' tractors used on road only for specified purposes**

- (1) A tractor, and a motor vehicle adapted in its design mainly for use as a tractor, if the tractor or motor vehicle is owned by a person carrying on business as a farmer and is used on a road only for all or any of the following purposes:
  - (a) for the owner's agricultural operations:
  - (b) for the cartage of milk, cream, or whey to or from a dairy factory:
  - (c) for the cartage of any other produce of a farm, farm implements, stock, or other requisites of any kind whatsoever for a farm if they are carried from a farm to another farm that is owned or managed by the same person or if they are taken during any 1 trip along not more than 21 km of public highway in going from the owner's farm or other place of garage and in returning to that farm or that place.
- (2) A tractor does not cease to be a tractor for the purposes of subclause (1) merely because it is fitted with a readily detachable box or platform that is used for the carriage of goods.

#### **5 Agricultural contractors' tractors used on road only for cartage or haulage of farm implements, etc**

A tractor owned and used by a person carrying on business as an agricultural contractor and used on a road only for all or any of the following purposes:

- (a) the cartage by means of a trailer of farm implements if the tractor and trailer are not taken during any 1 trip for the cartage of farm implements along more than 21 km of public highway in going from the usual place of garage and in returning to that place:
- (b) the haulage on its own wheels of a farm implement or farm machine.

#### **6 Tractors for use with topdressing aircraft and that satisfy requirements if taken along public highway**

- (1) A tractor that—
  - (a) is designed and used partly for the purpose of loading lime or fertiliser into topdressing aircraft and partly for drawing a trailer that is designed and used exclusively for carrying aviation fuel in a permanently attached tank for use in topdressing aircraft, and for no other purpose; and
  - (b) is not taken during any 1 trip along more than 21 km of public highway in going from the usual place of garage and returning to that place.
- (2) A trailer described in subclause (1)(a) while being drawn by a tractor described in subclause (1).

## Part 2 Mobile machinery

### 7 Motor vehicles with permanently attached machinery and used on road only for specified purposes

- (1) A motor vehicle designed, and used on a road, only for driving, carrying, or propelling, any of the following:
- (a) aerodrome runway sweepers:
  - (b) electrical substations:
  - (c) filters for transformer oil:
  - (d) log haulers that are stationary when hauling logs:
  - (e) aero engine test benches.
- (2) Subclause (1) does not apply to a motor vehicle unless the relevant machinery specified in that subclause is permanently attached to the motor vehicle.

Clause 7 heading: amended, on 1 April 2005, by regulation 5 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40).

## Part 3 Miscellaneous

### 8 Tractors used only for upkeep of specified land or for cutting of grass verges of roads

A tractor, or self-propelled grassmower, that is used only—

- (a) for the cultivation or upkeep of land used for cemetery purposes or for the purpose of sport, recreation, or education; or
- (b) for the cutting of grass verges of roads.

### 9 Local authorities' tractors used only for stopbanks and banks of watercourses

A tractor owned by a local authority and used only for the construction, maintenance, or mowing of stopbanks and the banks of rivers, streams, drains, canals, or other watercourses.

### 10 Huts, etc, used on road solely in connection with construction or maintenance of roads

A mobile or movable hut, galley, or similar motor vehicle that is used on a road solely in connection with the construction or maintenance of roads.

### 11 Tractors used only for shunting railway rolling stock

A tractor used only for shunting railway rolling stock.

**12 Traction engines**

Any traction engine.

**13 Forklifts**

Any forklift.

**14 Aerodrome crash fire tenders used on road only in emergencies**

An aerodrome crash fire tender that is used on a road only in emergencies.

**15 Vehicles for ships' passengers, cargo, mails, etc, and used on public highway only as specified**

A motor vehicle, used only in connection with the embarking and disembarking of ships' passengers or for loading and unloading ships' mails, cargo, and passengers' baggage, and used on a public highway only when proceeding unladen from one wharf to another wharf or from its usual place of storage to a wharf and in returning to that place of storage.

**16 Trailers drawn by vehicles specified in clauses 7 to 14**

A trailer while being drawn by a motor vehicle specified in clauses 7 to 14.

Diane Morcom,  
Clerk of the Executive Council.



## **Reprints notes**

### **1 *General***

This is a reprint of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

### **2 *Legal status***

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3 *Editorial and format changes***

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4 *Amendments incorporated in this reprint***

Excise and Excise-equivalent Duties Table (Budget Measures—Motor Spirits) Amendment Act 2019 (2019 No 22): section 6

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2018 (LI 2018/138)

Customs and Excise (Budget Measures—Motor Spirits) Amendment Act 2013 (2013 No 24): section 7

Road User Charges Act 2012 (2012 No 1): section 94

Land Transport (Road Safety and Other Matters) Amendment Act 2011 (2011 No 13): section 100(3)

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2010 (SR 2010/286)

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2010 (SR 2010/244)

Land Transport Amendment Act 2009 (2009 No 17): section 35(5)

Land Transport Management Amendment Act 2008 (2008 No 47): section 51(b)

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2007 (SR 2007/36)

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40)