

Reprint
as at 1 July 2008

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

(SR 2004/238)

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 section 17C of the Acts and Regulations Publication Act 1989 have been made in this eprint.

A general outline of these changes is set out in the notes at the end of this eprint, together with other explanatory material about this eprint.

These regulations are administered in the Ministry of Transport.

Schedule

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

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 means—

(a) a motor vehicle that is not required to be registered under section 5 of the Transport (Vehicle and Driver

Registration and Licensing) Act 1986 and is used for commercial purposes; or

- (b) a motor vehicle that is of a kind described in the Schedule; but
- (c) does not include—
 - (i) any licensed vehicle; or
 - (ii) any vehicle that has trade plates affixed to it in accordance with section 35 of the Transport (Vehicle and Driver Registration and Licensing) Act 1986

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 1977 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 Transport Act 1962 have, in the Schedule, the meanings defined in that Act.

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

- (1) The amounts specified in subclause (2) must, under section 40 of the Act, be paid to the national land transport fund out of money paid into a Crown Bank Account as excise duty and excise-equivalent duty.
- (2) The amounts referred to in subclause (1) are as follows:

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- (a) 42.524 cents of the excise duty and excise-equivalent duty received in respect of each litre of motor spirits:
- (b) 10.4 cents of the excise duty and excise-equivalent duty received in respect of each litre of liquefied petroleum gas:
- (c) \$3.17 of the excise duty and excise-equivalent duty received in respect of each gigajoule of compressed natural gas.

Subclause (1) was amended, as from 1 April 2005, by regulation 3(a) Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40) by substituting “a Crown Bank Account” for “the Crown Bank Account”.

Regulation 4(2)(a): amended, on 1 July 2008, by regulation 4 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2008 (SR 2008/170).

Subclause (2)(a) was amended, as from 1 October 2004, by regulation 3 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2004 (SR 2004/325) by substituting “17.492 cents” for “17.725 cents”.

Subclause (2)(a) was amended, as from 1 April 2005, by regulation 3(b) Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40) by substituting “22.492 cents” for “17.492 cents”.

Subclause (2)(a) was amended, as from 1 April 2006, by regulation 3 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2006 (SR 2006/32) by substituting “23.200 cents” for “22.492 cents”.

Subclause (2)(a) was amended, as from 1 April 2007, by regulation 4 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2007 (SR 2007/37) by substituting “23.816” for “23.200”.

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.

Subclause (2)(c) was amended, as from 29 March 2007, by regulation 4 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2007 (SR 2007/36) by adding “; or”.

Subclause (2)(d) was inserted, as from 29 March 2007, by regulation 4 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 spins, at time rate of 47.8395 cents per litre:
- (b) in respect of liquefied petroleum gas, at the rate of 11.7 cents per litre:
- (c) in respect of compressed natural gas, at the rate of \$3.57 per gigajoule.

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Regulation 6(a): amended, on 1 July 2008, by regulation 5 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2008 (SR 2008/170).

Paragraph (a) was amended, as from 1 October 2004, by regulation 4 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2004 (SR 2004/325) by substituting “19.679 cents” for “19.941 cents”.

Paragraph (a) was amended, as from 1 April 2005, by regulation 4 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40) by substituting “25.304 cents” for “19.679 cents”.

Paragraph (a) was amended, as from 1 April 2006, by regulation 4 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2006 (SR 2006/32) by substituting “26.100 cents” for “25.304 cents”.

Paragraph (a) was amended, as from 1 April 2007, by regulation 5 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2007 (SR 2007/37) by substituting “26.793” for “26.100”.

7 Revocation

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

Schedule

r 3(1)

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

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—

1—*continued*

- (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

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1—*continued*

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).

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 was amended, as from 1 April 2005, by regulation 5 Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2005 (SR 2005/40) by substituting the word “permanently” for the word “permanently”.

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.

3—*continued*

- 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.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 9 September 2004, revoke and replace the Transit New Zealand (Apportionment and Refund of Excise Duty) Regulations 1998.

The only substantive change is that references to excise-equivalent duty are included in the following:

- regulation 4, which relates to amounts of excise duty and excise-equivalent duty to be paid to the national land transport fund; and
- regulations 5 and 6, which relate to refunds of excise duty, excise-equivalent duty, and goods and services tax.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 12 August 2004.

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Notes

1 General

This is an eprint of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004. It incorporates all the amendments to the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 as at 1 July 2008. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 4 September 2007. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the Principal enactment, in chronological order.

2 About this eprint

This eprint has not been officialised. For more information about officialisation, please see “Making online legislation official” under “Status of legislation on this site” in the About section of this website.

3 List of amendments incorporated in this eprint (most recent first)

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2008 (SR 2008/170)
