

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

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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### 1 Title

- (1) These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2004.
- (2) In these regulations, the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004<sup>1</sup> are called “the principal regulations”.

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<sup>1</sup> SR 2004/238

**2 Commencement**

These regulations come into force on 1 October 2004.

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

Regulation 4(2)(a) of the principal regulations is amended by omitting the expression “17.725 cents”, and substituting the expression “17.492 cents”.

**4 Rates of refunds**

Regulation 6(a) of the principal regulations is amended by omitting the expression “19.941 cents”, and substituting the expression “19.679 cents”.

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 1 October 2004, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

The amendments arise from a transfer of functions from the Land Transport Safety Authority and from Transfund New Zealand to the Ministry of Transport. Funding is required to provide for the increase in the Ministry’s staff necessary to perform the transferred functions. The funding will be provided by decreasing the amounts to be paid from the Crown Bank Account to the national land transport fund.

The amendments

- decrease the amount of excise duty and excise-equivalent duty to be paid from the Crown Bank Account to the national land transport fund in respect of motor spirits; and
- consequentially amend the corresponding rate of refund.

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

2004/325

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Date of notification in *Gazette*: 23 September 2004.

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