

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

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 2005.
- (2) In these regulations, the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004¹ are called “the principal regulations”.

¹ SR 2004/238

2 Commencement

These regulations come into force on 1 April 2005.

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

Regulation 4 of the principal regulations is amended by—

- (a) omitting from subclause (1) the words “the Crown Bank Account”, and substituting the words “a Crown Bank Account” ; and
- (b) omitting from subclause (2)(a) the expression “17.492 cents”, and substituting the expression “22.492 cents”.

4 Rates of refunds

Regulation 6(a) of the principal regulations is amended by omitting the expression “19.679 cents”, and substituting the expression “25.304 cents”.

5 Schedule amended

The Schedule of the principal regulations is amended by omitting from the heading to clause 7 the word “permanently”, and substituting the word “permanently”.

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 April 2005, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

The main amendments arise from the Customs and Excise (Motor Spirits) Amendment Act 2005. Among other things, that Act increased excise duty and excise-equivalent duty on motor spirits by 5 cents per litre (excluding goods and services tax).

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

2005/40

Regulations 3(b) and 4 make proportionate adjustments to the following:

- the amounts of excise duty and excise-equivalent duty to be paid to the national land transport fund; and
- the rate at which those duties, and goods and services tax, are refunded.

Section 41(5) of the Land Transport Management Act 2003 applies to refunds of those duties and goods and services tax paid in satisfaction of liabilities incurred before the commencement of these regulations.

Regulation 3(a) makes an amendment consequential on the enactment of the Public Finance Amendment Act 2004, and regulation 5 corrects a drafting error.

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