

Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2006

Preamble

At Wellington this 27th day of February 2006

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.

Contents

		Page
1	Title	1
2	Commencement	2
3	Amounts of excise duty and excise-equivalent duty to be paid to national land transport fund	2
4	Rates of refunds	2

1 Title

- (1) These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2006.
- (2) In these regulations, the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 are called “the principal regulations”.

2 Commencement

These regulations come into force on 1 April 2006.

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 “22.492 cents”, and substituting the expression “23.200 cents”.

4 Rates of refunds

Regulation 6(a) of the principal regulations is amended by omitting the expression “25.304 cents”, and substituting the expression “26.100 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 April 2006, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

These regulations are related to the Excise and Excise-Equivalent Duties (Motor Spirits Indexation) Amendment Order 2006. That order adjusted the rate of excise and excise-equivalent duties on motor spirits to reflect the movement in the Consumers Price Index (excluding credit services) over the 12-month period ending on 31 December 2005.

Regulations 3 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.

**Land Transport Management
(Apportionment and Refund of Excise
Duty and Excise-Equivalent Duty)
Amendment Regulations 2006**

2006/32

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