

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

Preamble

At Wellington this 26th day of February 2007

Pursuant to section 45 of the Land Transport Management Act 2003, His 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

These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2007.

2 Commencement

These regulations come into force on the 28th day after the date of their notification in the *Gazette*.

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

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2007/36

3 Principal regulations amended

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

4 Entitlement to refunds

Regulation 5(2) is amended by adding “; or” and also by adding the following paragraph:

“(d) for domestic purposes.”

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 the 28th day after the date of their notification in the *Gazette*, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004 to entitle persons who use liquefied petroleum gas for domestic purposes to refunds of excise duty, excise-equivalent duty, and goods and services tax charged on liquefied petroleum gas.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 1 March 2007.
