



**Land Transport Management  
(Apportionment and Refund of  
Excise Duty and Excise-Equivalent  
Duty) Amendment Regulations  
(No 2) 2010**

Anand Satyanand, Governor-General

**Order in Council**

At Wellington this 30th day of August 2010

Present:

His Excellency the Governor-General in Council

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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## **Regulations**

### **1 Title**

These regulations are the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations (No 2) 2010.

### **2 Commencement**

These regulations come into force on 1 October 2010.

### **3 Principal regulations amended**

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

### **4 Rates of refunds**

- (1) Regulation 6(b) is amended by omitting “11.7” and substituting “11.96”.
- (2) Regulation 6(c) is amended by omitting “3.57” and substituting “3.65”.

Rebecca Kitteridge,  
Clerk of the Executive Council.

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## **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 2010, amend regulation 6 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

The amendments increase 2 prescribed rates of refund to take account of the increase in the rate of goods and services tax from 12.5% to 15% on and from 1 October 2010 as provided by section 45 of the Taxation (Budget Measures) Act 2010. These refunds are increased

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Amendment Regulations (No 2) 2010**

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Explanatory note

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because they are not automatically adjusted under section 78(3) of the Goods and Services Tax Act 1985.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 2 September 2010.  
These regulations are administered by the Ministry of Transport.

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