

Version
as at 1 July 2024



Land Transport Management (Regional Fuel Tax) Amendment Regulations 2018 (LI 2018/142)

Land Transport Management (Regional Fuel Tax) Amendment Regulations 2018: revoked, on 1 July 2024, pursuant to section 8(a) of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Patsy Reddy, Governor-General

Order in Council

At Wellington this 20th day of August 2018

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 65ZK(1)(d)(iii) of the Land Transport Management Act 2003 on the advice and with the consent of the Executive Council.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Ministry of Transport.

Regulations

1 Title

These regulations are the Land Transport Management (Regional Fuel Tax) Amendment Regulations 2018.

2 Commencement

These regulations come into force on 24 August 2018.

3 Principal regulations

These regulations amend the Land Transport Management (Regional Fuel Tax) Regulations 2018 (the **principal regulations**).

4 New regulation 8A inserted (Rebate for exported fuel)

After regulation 8, insert:

8A Rebate for exported fuel

- (1) A person is entitled to an RFT rebate if the person applies for the rebate in accordance with section 65ZC of the Act and satisfies the Agency that—
 - (a) the person was supplied with a quantity of fuel in an RFT region in the period beginning on the start date of the RFT scheme that applies in that RFT region and ending on the end date of that RFT scheme; and
 - (b) an RF taxpayer has paid or is liable to pay regional fuel tax on that fuel; and
 - (c) the person has exported the fuel for on-sale by the person—
 - (i) outside New Zealand; or
 - (ii) on an island that is a part of New Zealand but that is not part of the RFT region in which the fuel was supplied.
- (2) In this regulation, **exported the fuel for on-sale** means the fuel has been shipped to a point outside New Zealand, or shipped to an island of New Zealand, where it is intended to be on-sold.
- (3) The following evidence must ordinarily be provided to satisfy the Agency of the matters set out in subclause (1)(a) to (c):
 - (a) a copy of an invoice or a receipt for the fuel showing—
 - (i) the name of the supplier of the fuel;
 - (ii) the location or address where the fuel was supplied;
 - (iii) the amount of fuel supplied;
 - (iv) the date of the supply;
 - (v) the price of the fuel; and

- (b) a statement from the RF taxpayer who has paid or is liable to pay the regional fuel tax that sets out—
 - (i) the details in paragraph (a); and
 - (ii) the total amount of regional fuel tax paid or to be paid; and
 - (c) an invoice, a receipt, or any other documentary evidence, if it is available, proving that the fuel was supplied to the person who has exported it for on-sale, or, in a case where such evidence is not available, a statement by the person that the fuel was supplied to the person; and
 - (d) evidence that the fuel has been exported for on-sale, such as,—
 - (i) in the case of fuel exported for on-sale outside New Zealand, a ship manifest or bill of lading; or
 - (ii) in the case of fuel exported for on-sale on an island that is part of New Zealand, delivery or loading documents; and
 - (e) any other evidence or information that the Agency reasonably requires.
- (4) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).
- (5) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{ExportedLitres} \times \text{RFTRate}$$

where—

ExportedLitres is the fuel amount in litres that the Agency is satisfied was purchased by the person and has been exported for on-sale

RFTRate is the rate per litre of regional fuel tax under the relevant RFT scheme on the date that the fuel was supplied to the person.

Michael Webster,
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 24 August 2018, amend the Land Transport Management (Regional Fuel Tax) Regulations 2018 (the **principal regulations**).

New regulation 8A is inserted to allow a person to seek a rebate of regional fuel tax paid or payable on fuel supplied within an RFT region that has been exported for on-sale by that person outside New Zealand, or on an island that is a part of New Zealand but that is not a part of the RFT region in which the fuel was supplied.

Notes

1 *General*

This is a consolidation of the Land Transport Management (Regional Fuel Tax) Amendment Regulations 2018 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9): section 8(a)