



Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 Amendment Regulations 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 20th day of February 2023

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 45 of the Land Transport Management Act 2003 on the advice and with the consent of the Executive Council.

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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 2022 Amendment Regulations 2023.

2 Commencement

These regulations come into force on 24 February 2023.

3 Principal regulations

These regulations amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022.

4 Regulation 2 amended (Commencement)

- (1) In regulation 2(1), replace “regulations 4A and 5” with “regulation 5”.
- (2) Revoke regulation 2(1A).
- (3) In regulation 2(2), replace “31 March 2023” with “1 July 2023”.

5 Regulation 4A revoked (Regulation 6 amended (Rates of refunds))

Revoke regulation 4A.

Rachel Hayward,
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 February 2023, amend the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 (the **principal regulations**).

The principal regulations align the rate of refund of excise duty and excise-equivalent duty on motor spirits (**duty**) with the 25-cents-per-litre reduction in duty that was established by the Excise and Excise-equivalent Duties Table (Temporary Reduction of Motor Spirits Duty) Amendment Order 2022 (the **Table amendment order**). The Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Amendment Regulations 2022 Amendment Regulations (No 3) 2022 (the **amendment regulations**) came into force on 30 January 2023 and implemented a phased return to full rates, in line with changes to the Table amendment order.

The effect of these regulations is to undo the changes to the principal regulations made by the amendment regulations and to align the principal regulations with the changes that will be made to the Table amendment order by a subsequent amendment order. The net result is that the reduction will apply until 30 June 2023, with full rates returning on 1 July 2023.

Regulatory impact statement

The Ministry of Transport has produced a post-implementation assessment of the temporary reduction scheme to which these regulations relate. A copy of the post-implementation assessment is available at <https://www.transport.govt.nz/assets/Uploads/Post-implementation-regulatory-assessment-Temporary-decreases-in-petrol-excise-duty-road-user-charges-and-half-fare-public-transport.pdf>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 23 February 2023.

These regulations are administered by the Ministry of Transport.