



ANALYSIS

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1970, No. 134

An Act to empower local authorities to impose a tax on certain petroleum products
[1 December 1970]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title—This Act may be cited as the Local Authorities (Petroleum Tax) Act 1970.

2. Interpretation—In this Act, unless the context otherwise requires,—

“Administering committee”, in relation to any tax area, means an administering committee constituted under this Act:

“Clerk” means the Clerk or other principal executive officer of a local authority:

“Constituent district” means a constituent district of any tax area; and includes, in the case of the Auckland tax area constituted under this Act, the Auckland Regional District:

“Constituent local authority” means the local authority of a constituent district:

“Convening local authority”, in relation to any tax area, means the local authority of any district whose name is for the time being distinguished by the letter “(C)” in that part of the second column of the Second Schedule to this Act which relates to that tax area:

“Local authorities petroleum tax”, or “tax”, means a local authorities petroleum tax levied pursuant to this Act:

“Local authority” means a city council, a borough council, a county council, a county borough council, or the town council of an independent town district; and includes the Auckland Regional Authority and the Tokoroa County Borough Committee:

“Petroleum” means—

(a) Motor spirits within the meaning of the Motor Spirits Duty Act 1961; and

(b) Diesel fuel, being a refined petroleum distillate with a distillation range normally within the limits of 180° Centigrade and 370° Centigrade, suitable for use as a fuel for high-speed diesel engines or for domestic and industrial heating, and being of such a nature that, when submitted to distillation in standard apparatus, not less than 90 percent by volume distils at 350° Centigrade; and includes any blend of diesel fuel and kerosene—

but does not include—

(c) Petroleum supplied for use in the generation of electricity, or the manufacture of gas, for public use at any electric-power station or gas works; or

(d) Diesel fuel supplied for use as fuel for any ship being a foreign-going ship or a home-trade ship or a New Zealand fishing boat, within the meaning of the Shipping and Seamen Act 1952, but not being a pleasure yacht within the meaning of that Act; or

(e) Aviation fuel, being petroleum supplied for use in aircraft; or

(f) Petroleum used in the manufacture of petroleum at any refinery; or

(g) Kerosene, being a refined petroleum distillate intermediate in volatility between motor spirits and diesel fuel, with a distillation range normally within the limits of 150° Centigrade and 300° Centigrade, suitable for use in lighting and heating or as a fuel for certain types of combustion engines:

“Tax area” means a tax area constituted by or under this Act:

“Wholesale distributor” has the same meaning as in the Motor Spirits Duty Act 1961; and also includes a wholesale distributor of any petroleum other than motor spirits.

3. Application of this Act—(1) Unless the Governor-General by Order in Council determines otherwise, a local authorities petroleum tax in accordance with this Act may be levied and collected, and shall be payable, on any petroleum purchased in New Zealand by the Crown.

(2) This Act shall not apply in the Chatham Islands, or to petroleum sold, or agreed to be sold, or disposed of, for delivery within the Chatham Islands or used there by any wholesale distributor.

PART I

LOCAL AUTHORITIES PETROLEUM TAX

4. Power of local authorities to levy petroleum tax—

(1) There may from time to time, on behalf of the constituent local authorities of any tax area, be levied in accordance with this Act a tax, to be called the local authorities petroleum tax, on all petroleum that, on or after the date on which the tax becomes effective, is—

- (a) Delivered within the tax area by or on behalf of any wholesale distributor pursuant to any sale, agreement to sell, or disposition made by the wholesale distributor before or after the passing of this Act, irrespective of where the sale, agreement to sell, or disposition was made; or
 - (b) Used by any wholesale distributor within the tax area.
- (2) Any tax so levied shall be—
- (a) At the rates specified in Scale A or in Scale B or in Scale C in the First Schedule to this Act; and
 - (b) In respect of each class of petroleum specified in that Schedule, at the rate specified for that class in the scale under which the tax is levied.
- (3) Notwithstanding anything in subsection (1) of this section, no local authorities petroleum tax shall be levied or payable in respect of any transaction whereby—
- (a) Any petroleum is sold or agreed to be sold or disposed of by a wholesale distributor to another wholesale distributor; or
 - (b) Any petroleum is exported by a wholesale distributor, or is sold or agreed to be sold or disposed of by him for exportation, and is loaded upon the exporting ship or aircraft.

5. Tax areas for purposes of tax—(1) Subject to the provisions of this section, the tax areas named in the first column of the Second Schedule to this Act are hereby constituted tax areas for the purposes of this Act.

(2) Subject as aforesaid, every such tax area shall consist of the constituent districts specified in the second column of the said Second Schedule opposite the name of the tax area.

(3) The Governor-General may from time to time, by Order in Council, as from a date to be specified in the order,—

- (a) Abolish any tax area, or any 2 or more tax areas, and constitute any new tax area or areas, as he thinks fit, under a name or names to be specified in the order:
- (b) Alter the boundaries of any 2 or more contiguous tax areas by excluding any district from any such tax area and including it in another tax area to which it is contiguous:
- (c) Alter the name of any tax area:

- (d) Designate any new convening local authority for any new tax area, or alter the convening local authority of any tax area:
- (e) Amend the Second Schedule to this Act in such manner as may be necessary to give effect to any such order.
- (4) If by any such order any new tax area is constituted, it shall comprise such constituent districts as are specified in the order.
- (5) Subject to the foregoing provisions of this section, if at any time the boundaries of any city, borough, county, or independent town district comprised in any tax area are altered, the alteration shall have effect with respect to the tax area, and the boundaries of the tax area shall be deemed to be altered accordingly.

6. Auckland tax area—(1) For the purposes of this Act—

- (a) The Auckland Regional District, as for the time being constituted under the Auckland Regional Authority Act 1963, is hereby constituted a tax area, to be called the Auckland tax area:
 - (b) The Auckland Regional Authority, and every local authority whose district is for the time being within the Auckland Regional District, shall be a constituent local authority of the Auckland tax area:
 - (c) The Auckland Regional Authority shall be the convening local authority of the Auckland tax area.
- (2) Subsections (3) to (5) of section 5 of this Act shall not apply to the Auckland tax area.

7. Decision to levy tax—(1) For the purpose of determining whether a local authorities petroleum tax should be levied in any tax area, and the scale in accordance with which any such tax is to be levied (being one of the scales set out in the First Schedule to this Act), the Clerk of the convening local authority of the tax area shall, as soon as practicable after the passing of this Act, call a meeting of representatives of all constituent local authorities of the tax area.

(2) Each constituent local authority (including the convening local authority) may appoint one of its members to attend the meeting as its representative.

(3) Every representative so appointed shall be entitled to exercise 1 vote at the meeting:

Provided that if the population of the district of any constituent local authority is 7,500 or more its representative shall have 1 additional vote.

(4) Every question at the meeting shall be decided on a majority of the valid votes cast at the meeting.

(5) Subject to the provisions of this section, the representatives present at the meeting may regulate their own procedure.

(6) If at the meeting it is decided not to levy a local authorities petroleum tax, a further meeting of representatives of the constituent local authorities may be held, at any time after the expiry of 12 months from the date of the first-mentioned meeting, for the purpose of determining whether a tax should be levied, and the scale of any such tax. The further meeting may be called by the convening local authority, and shall be so called at the request in writing of any other constituent local authority. The provisions of this section (including this subsection) shall apply to any meeting called pursuant to this subsection.

8. Effect of determination—(1) Every determination under section 7 of this Act to levy a tax shall take effect on a date to be specified in the determination, being a date not earlier than 6 weeks after the date of the determination, and being the first day of a specified month:

Provided that no such determination shall be made to take effect before the 1st day of February 1971.

(2) On the taking effect of the determination, the tax shall be deemed to be levied, and shall become payable in accordance with this Act.

9. Alteration of scale of tax—(1) Subject to subsection (3) of this section, the scale of the tax in force in any tax area may from time to time be altered by a determination of a meeting of representatives of all constituent local authorities of the tax area.

(2) The provisions of subsections (2) to (5) of section 7 of this Act shall apply to any such meeting.

(3) No alteration in the scale of the tax shall be made to take effect at any time within 12 months after the date of the taking effect of a previous determination under this section or, as the case may be, under section 7 of this Act.

(4) No such alteration shall be made to take effect on any day other than the first day of a specified month.

10. Notice of tax—On the making of any determination or alteration of the scale of tax to be levied in any tax area, the Clerk of the convening local authority shall forthwith—

- (a) Give public notice, which shall be published in newspapers circulating in the tax area, in the form set out in the Third Schedule to this Act, of the imposition or alteration of the tax, of the date on which it becomes effective, and of the tax area to which it applies; and
- (b) Send to every wholesale distributor at his head office for New Zealand a notice to the same effect; and
- (c) Send to the Secretary of Industries and Commerce a notice to the same effect.

11. Appointment of administering committee—(1) Subject to the provisions of this section, for every tax area (other than the Auckland tax area) in which a local authorities petroleum tax is to be levied pursuant to a decision made under this Act, there shall be for the purposes of this Act an administering committee consisting of not more than 8 members.

(2) As soon as practicable after the making of the decision to levy the tax, and from time to time thereafter, the constituent local authorities shall appoint representatives to be members of the administering committee in accordance with this section.

(3) Subject to section 12 of this Act, the numbers of members to be appointed to the administering committee of any tax area named in the first column of the Second Schedule to this Act as the representative or representatives of the constituent districts (including combined districts) named in the second column shall be the numbers specified in the third column.

(4) Subject as aforesaid, the constituent districts whose names are set out and bracketed together in the second column of the said Schedule shall be combined districts for the purposes of this section.

(5) The representative or representatives of a combined district on the administering committee shall be jointly appointed by agreement among the constituent local authorities of the combined district.

(6) No person shall be qualified to be appointed as a member of the administering committee who is not a member of a constituent local authority.

(7) Every member of an administering committee shall come into office on the day of his appointment, and shall, unless his office sooner becomes vacant, hold office until another member is appointed in his stead.

(8) Any member of an administering committee, so long as he continues to be qualified, shall be eligible for reappointment from time to time, but may at any time be removed from office by the local authority or local authorities of the constituent or combined district of which he is a representative.

(9) On the appointment or removal from office of any member, notice in writing of the appointment or removal shall be given to the Clerk of the convening local authority by the Clerk of the constituent district or, in the case of a combined district, by the Clerk of such one of the constituent districts in the combined district as is nominated for the purpose by the constituent local authorities of the combined district.

12. Alteration of representation on administering committee—(1) The constitution, abolition, merger, union, division, or alteration of any constituent district or combined district shall not in itself have any operation so as to affect the then existing membership of an administering committee.

(2) The constituent local authorities of any tax area may from time to time consider any alteration of their representation on the administering committee as set out in the Second Schedule to this Act, including any alteration that may be necessary by reason of any event referred to in subsection (1) of this section, and, if they agree, may from time to time make joint recommendations to the Minister of Internal Affairs as to the number of representatives of each of the constituent districts (including combined districts) and as to the constituent districts that should be combined for the purpose of the appointment of representatives.

(3) If on such consideration the constituent local authorities do not agree on any matter referred to in subsection (2) of this section, the Clerk of the convening local authority shall refer the matter to the Secretary for Internal Affairs, who shall thereupon submit it for decision to a special committee consisting of the Secretary for Internal Affairs (who shall be the chairman) and 4 other members of whom 2 shall be appointed by the Executive Committee of the Municipal Association of New Zealand Incorporated and 2

by the Executive Committee of the New Zealand Counties Association Incorporated. At any meeting of the special committee 3 members shall form a quorum. The special committee may regulate its own procedure. The decision of a majority of the members present at any meeting of the special committee shall be final and shall be deemed for the purposes of this section to be a recommendation made under subsection (2) of this section, and shall be conveyed to the Minister by the Secretary for Internal Affairs.

(4) The Governor-General may from time to time, by Order in Council, amend the Second Schedule to this Act in such manner as may be necessary to give effect to any recommendation made to the Minister under the foregoing provisions of this section.

13. Vacancies in membership of administering committee—(1) The office of a member of an administering committee shall become vacant if he—

- (a) Resigns his office by writing addressed to the Clerk of the convening local authority of the tax area; or
- (b) Ceases to be a member of the constituent local authority of whose district he is a representative, or, if he is a representative of a combined district, ceases to be a member of a local authority of the combined district.

(2) Where the office of a member becomes vacant as aforesaid, or by reason of his death or removal from office, the vacancy shall be filled in the manner in which the appointment to the vacant office was originally made.

(3) The powers of an administering committee shall not be affected by any vacancy in its membership.

14. Chairman and Deputy Chairman of administering committee—(1) Every administering committee shall from time to time appoint from among its members a Chairman and a Deputy Chairman of the committee.

(2) During any vacancy in the office of Chairman or whenever the Chairman is unable to act, whether by reason of absence or otherwise, the Deputy Chairman may exercise and perform all the powers and duties of the Chairman.

(3) The Chairman shall preside at every meeting of the committee at which he is present.

(4) In the absence of the Chairman and the Deputy Chairman from any meeting of the committee the members present shall select one of their number to be the Chairman for the purposes of that meeting.

(5) At any meeting of the committee the Chairman shall have a deliberative vote and, in the case of an equality of votes, a casting vote.

15. Meetings and procedure of administering committee—

(1) The first meeting of an administering committee shall be called by the Clerk of the convening local authority of the tax area as soon as practicable after the appointment of the members of the committee.

(2) Thereafter meetings shall be held at such times and places as the committee or the Chairman from time to time appoints.

(3) The committee shall in any case hold a meeting in the month of April in every year.

(4) A quorum of the committee shall consist of half the total number of the committee (irrespective of any vacancies) when that number is even, and a majority of the members when the number is odd.

(5) No business shall be transacted at any meeting unless at least a quorum of members is present during the whole time while the business is transacted.

(6) Except as otherwise provided by this Act, every question before the committee shall be decided on a majority of the valid votes cast at a meeting of the committee.

(7) Subject to the provisions of this Act, an administering committee may regulate its own procedure.

(8) There shall be paid to members of an administering committee attending any meeting of the committee, out of the separate account kept by the convening local authority of the tax area under section 26 of this Act, travelling allowances and expenses in accordance with section 4 of the Fees and Travelling Allowances Act 1951, and the provisions of that Act shall apply accordingly. For the purposes of this subsection the administering committee shall be a statutory Board within the meaning of that Act.

16. Minutes of proceedings of administering committee—

(1) Minutes shall be kept of the proceedings of an administering committee.

(2) The minutes of the proceedings of the committee, duly entered and authenticated as prescribed by the committee, shall be prima facie evidence of those proceedings and of their validity.

17. Administrative and secretarial services—The convening local authority of a tax area shall provide for the administering committee such administrative, secretarial, and accounting services as are necessary for the efficient carrying out of the functions of the committee.

18. Function of administering committee—The function of an administering committee for any tax area shall be to determine from time to time, subject to the provisions of this Act, the manner in which the proceeds of the tax shall be applied or distributed within the tax area.

19. Distribution of proceeds of tax—(1) Subject to the provisions of this Act, the proceeds of the tax in any year shall be applied by the administering committee in the following manner:

- (a) Firstly, they shall be applied in or towards meeting the cost of such projects for the benefit of the region comprised in the tax area as may be approved by unanimous vote of the members present at a meeting of the committee called for the purposes of this section:
- (b) Secondly, if no such projects are so approved, or if the proceeds are more than sufficient to meet the cost of any such approved projects, the proceeds or, as the case may be, the amount of the excess, shall be distributed among the constituent local authorities (including the convening local authority) according to the proportion which the total rate revenue of each such local authority for the immediately preceding financial year bears to the total rate revenue of all the constituent local authorities for that preceding financial year.

(2) In paragraph (b) of subsection (1) of this section, the expression “rate revenue”, in relation to any constituent local authority, means all rates, and all charges and fees deemed under any enactment to be rates, made and levied by it on

its own behalf, and all rates and levies made and levied, on behalf of a special-purpose authority within the meaning of the Rating Act 1967, over the whole of so much of the district of the special-purpose authority as is included in the district of the constituent local authority; but does not include any special works rates made and levied on behalf of a special-purpose authority over a defined portion of the district of the special-purpose authority.

(3) When the application of the proceeds of the tax has been determined under this section, the Clerk of the convening local authority shall cause notice in writing of the determination to be given to every constituent local authority.

(4) In the case of the Auckland tax area constituted under section 6 of this Act, the manner in which the proceeds of the tax shall be applied or distributed shall be determined, in accordance with the foregoing provisions of this section, at a meeting, which shall be called for the purpose, of representatives of all the constituent local authorities. The provisions of subsections (2), (3), and (5) of section 7 of this Act shall apply to the meeting called under this subsection.

PART II

COLLECTION OF TAX

20. Returns by wholesale distributors—(1) Within 28 days after the end of each accounting month within the meaning of the Motor Spirits Duty Act 1961 every wholesale distributor shall send to the Clerk of the convening local authority of every tax area in which a local authorities petroleum tax is for the time being in force a return (in this Part referred to as the monthly return) in the prescribed form setting forth—

- (a) The quantity of each class of petroleum delivered within the tax area by him or on his behalf pursuant to any sale, agreement to sell, or disposition to which section 4 of this Act applies, or used by him within the tax area, during that accounting month; and
 - (b) The amount of local authorities petroleum tax payable on each such quantity; and
 - (c) Such other particulars (if any) as may be prescribed.
- (2) Every wholesale distributor who fails to send to any such Clerk as aforesaid any return required by this section

commits an offence and shall be liable on summary conviction to a fine not exceeding \$200.

21. Assessment of tax—(1) The returns mentioned in section 20 of this Act may be accepted by the Clerk as sufficient proof of the matters set forth in them, and the local authorities petroleum tax may be assessed by the Clerk accordingly.

(2) For the purposes of this Part of this Act, the Audit Office shall have, in respect of the records of wholesale distributors relating to petroleum sold, agreed to be sold, disposed of, delivered, or used by them the same powers to inspect and examine relevant books, accounts, receipts, documents, and papers, and to require their production, as it has in respect of the accounts of local authorities under the Public Revenues Act 1953.

(3) After any such inspection or examination as aforesaid, the Audit Office may require the Clerk of the convening local authority of any tax area in which a local authorities petroleum tax is in force to make any assessment or amended assessment for the purposes of this Part, and it shall be the duty of the Clerk to comply with that requirement.

22. Assessment presumed to be correct—Every assessment made by the Clerk under this Part of this Act shall be taken to be correct, and the tax shall be payable accordingly, unless, on an appeal under section 23 of this Act or in proceedings taken under this Act in a Court of competent jurisdiction, a different amount is proved to be the tax payable on the petroleum, or it is proved that no tax is payable, as the case may be.

23. Appeal against assessment—(1) Within 14 days after a demand for the tax is made by the Clerk in accordance with his assessment, the wholesale distributor may appeal to a Magistrate's Court, by way of originating application, against the assessment.

(2) On the hearing of the appeal the Court, whose decision shall be final, may confirm or amend the assessment made by the Clerk.

24. Tax recoverable as a debt—(1) Any local authorities petroleum tax payable on any petroleum shall, immediately on the delivery of the petroleum within the tax area, or on its use in the tax area by the wholesale distributor, constitute a

debt owing to the convening local authority of the tax area by the wholesale distributor, and be recoverable accordingly.

(2) Subject to the provisions of this Act, any such debt in respect of any local authorities petroleum tax for any accounting month shall become payable by the wholesale distributor on the 20th day of the calendar month following that in which the monthly return for the accounting month is required by section 20 of this Act to be sent to the Clerk, whether or not the return is so sent.

(3) The right to recover any tax as a debt under this section shall not be affected by the fact that no proper assessment of the tax has been made in due course under this Act, or that a deficient assessment of the tax has been made.

25. Penalty for late payment of tax—Notwithstanding the provisions of this Act, if any local authorities petroleum tax that has become payable remains unpaid after the date on which it became payable under section 24 of this Act, 10 percent of the amount of the tax unpaid shall be added to it by way of additional tax, and shall be payable accordingly:

Provided that the administering committee of the tax area, or, in the case of the Auckland tax area, a meeting of representatives of the constituent local authorities held in accordance with section 7 of this Act, may in any particular case, for reasons which in its discretion it thinks sufficient, remit the whole or any part of the additional tax payable.

PART III

APPLICATION OF PROCEEDS OF TAX

26. Separate bank account to be kept by convening local authority—(1) All money received by the convening local authority of any tax area pursuant to Part II of this Act shall be paid into the bank at which that local authority keeps its general funds, to the credit of a separate account to be called “The [*Name of tax area*] Local Authorities Petroleum Tax Account”.

(2) The provisions of any Act under which the convening local authority is constituted as to the manner in which money may be paid from its bank accounts shall apply with respect to payments made from the said account for the purposes of and in accordance with this Act.

27. Accounts to be kept in accordance with requirements of Audit Office—(1) The convening local authority of every

tax area shall keep such accounts, and keep them in such manner, as may be directed by the Audit Office in respect of the collection, application, or distribution of the proceeds of any local authorities petroleum tax levied in the tax area.

(2) The decision of the Audit Office as to whether or not any expenditure is properly chargeable against any such account shall be final.

28. Transfer to general account of convening local authority of authorised cost of services—(1) The convening local authority of any tax area may from time to time transfer to its general account from the Local Authorities Petroleum Tax Account all reasonable costs and expenses incurred by it in or about the levying, collection, recovery, application, and distribution of any local authorities petroleum tax in the tax area, and a reasonable remuneration for clerical and other work done in the administration of this Act within the tax area. If any dispute arises as to any amount so transferred or to be transferred or otherwise in relation thereto it shall be decided by the Audit Office, whose decision shall be final.

(2) Any amount so transferred shall form part of the ordinary revenue of the convening local authority.

(3) Except as provided in this Act, it shall not be lawful for the convening local authority to transfer any money from the Local Authorities Petroleum Tax Account to any other account.

29. Application of proceeds of tax—(1) On the receipt by the Clerk of the convening local authority of any tax area of notice of any determination of the administering committee under section 19 of this Act as to the application of any money representing or forming part of the proceeds of any local authorities petroleum tax, it shall be the duty of the convening local authority to apply the money in the Local Authorities Petroleum Tax Account in such manner as is necessary to give effect to the determination and in accordance with any directions given by the administering committee in that behalf.

(2) Where pursuant to any such determination any money is to be distributed among constituent local authorities of the tax area in accordance with paragraph (b) of subsection (1) of section 19 of this Act, any money paid to any constituent local authority pursuant to the determination shall form part of its ordinary revenue.

(3) In the case of the Auckland tax area, references in this section to the administering committee shall be read as references to the meeting of representatives referred to in subsection (4) of section 19 of this Act.

PART IV

MISCELLANEOUS PROVISIONS

30. Application of certain provisions of Local Authorities (Members' Interests) Act 1968 to administering committee or meeting of representatives—The provisions of sections 6, 7, and 8 of the Local Authorities (Members' Interests) Act 1968 shall apply with respect to every meeting of an administering committee, and to every meeting of representatives of constituent local authorities under section 7 or section 9 or subsection (4) of section 19 of this Act, as if the meeting were a meeting of members of a committee of a local authority within the meaning of the first-mentioned Act.

31. Application of Public Bodies Meetings Act 1962 to administering committee or meeting of representatives—Every meeting of an administering committee, and every meeting of representatives of constituent local authorities under section 7 or section 9 or subsection (4) of section 19 of this Act, shall be deemed for the purposes of the Public Bodies Meetings Act 1962 to be a meeting of a public body within the meaning of that Act, and that Act shall apply accordingly. For the purposes of section 7 of that Act, the office of the convening local authority shall be deemed to be the office of the administering committee.

32. Amount of local authorities petroleum tax on motor spirits in any tax area to be added to motor spirits prices—The Motor Spirits (Regulation of Prices) Act 1933 is hereby amended by inserting, after section 5, the following section:

“5A. (1) While in any tax area within the meaning of the Local Authorities (Petroleum Tax) Act 1970 a local authorities petroleum tax is for the time being in force, the amount of that tax payable in respect of motor spirits shall be added to any maximum and minimum prices for the time being in force in that tax area under this Act, and the resulting sums shall be deemed for the purposes of this Act to be the appropriate maximum and minimum prices for the time being in force in the tax area.

“(2) When the Secretary of Industries and Commerce receives notice, under section 10 of the said Act, of the imposition or alteration of a local authorities petroleum tax in any such tax area, he shall forthwith give notice in the *Gazette* of that fact, and of the scale of the tax, the date on which it becomes effective, and the tax area to which it applies.

“(3) Without limiting the provisions of section 12 of the Evidence Act 1945, a copy of the *Gazette* purporting to contain a copy of any notice under subsection (2) of this section, or a copy of the notice purporting to be printed by the Government Printer, shall be prima facie evidence, in all Courts and in all legal proceedings, of the notice and of its contents.”

33. Effect on agreements of imposition or alteration of tax—For the purposes of this Act, section 159 of the Customs Act 1966, so far as it is applicable and with all necessary modifications, shall apply to agreements for the sale of petroleum as if local authorities petroleum tax were duty within the meaning of that Act, and as if the imposition or alteration of the tax were an alteration to which that section applies.

34. Regulations—The Governor-General may from time to time, by Order in Council, make regulations for all or any of the following purposes:

- (a) Prescribing such forms, returns, and notices as may be necessary for any purpose under this Act:
 - (b) Prescribing matters to be included in any returns to be made or accounts or records to be kept by wholesale distributors or other persons for any purpose under this Act:
 - (c) Providing for such matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for its due administration.
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SCHEDULES

Sections 4 (2), 7 (1)

FIRST SCHEDULE

SCALES OF LOCAL AUTHORITIES PETROLEUM TAX

Scale	Motor Spirits Per Gallon	Diesel Fuel Per Gallon
A	3 cents	1.5 cents
B	2 cents	1 cent
C	1 cent	0.5 cent

SECOND SCHEDULE

Sections 2, 5, 11 (3), (4), 12

TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee
1. Northland	Mangonui County	1
	Whangaroa County	
	Kaitaia Borough	
	Bay of Islands County	2
	Hokianga County	
	Kaikohe Borough	
	Kawakawa Town District	
	Hobson County	1
	Dargaville Borough	
	Whangarei County	2
Otamatea County		
Hikurangi Town District		
Whangarei City (C)	2	
	—	8
	=	
2. Waikato- Coromandel	Great Barrier Island County	1
	Coromandel County	
	Thames County	
	Ohinemuri County	
	Hauraki Plains County	
	Thames Borough	
	Paeroa Borough	
Waihi Borough		

SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee		
2. Waikato- Coromandel— <i>continued</i>	Waipa County } Te Awamutu Borough } Cambridge Borough }	1		
	Matamata County } Piako County } Tokoroa County Town } Morrinsville Borough } Matamata Borough } Putaruru Borough } Te Aroha Borough }		2	
	Raglan County } Waikato County } Huntly Borough }			1
	Hamilton City (C) } Ngaruawahia Borough }	3		
		=		
	3. Bay of Plenty	Tauranga County } Mt. Maunganui Borough } Te Puke Borough }		1
		Tauranga City }	1	
		Rotorua City (C) }	1	
		Whakatane County } Whakatane Borough } Kawerau Borough } Murupara Borough }	2	
Taupo County } Taupo Borough }		1		
Opotiki County } Opotiki Borough }				1
Rotorua County }		1		
			8	
		=		

SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee
4. King Country	Otorohanga County (C) Waitomo County Taumarunui County } Ohura Town District } Otorohanga Borough } Te Kuiti Borough } Taumarunui Borough } Manunui Town District }	1 1 1 1 1 — 5
5. Taranaki	New Plymouth City (C) Hawera County } Hawera Borough } Eltham County } Waimate West County } Egmont County } Stratford County } Eltham Borough } Stratford Borough } Manaia Town District } Clifton County } Inglewood County } Inglewood Borough } Taranaki County } Waitara Borough }	3 1 2 1 1 — 8
6. Wanganui	Patea County } Waitotara County } Wanganui County } Patea Borough } Waverley Town District }	1 — — 1

SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee			
6. Wanganui— <i>continued</i>	Wanganui City (C)	3			
	Waimarino County } Rangitikei County } Ohakune Borough } Raetihi Borough } Taihape Borough } Marton Borough } Hunterville Town District }	2			
			—		
			6		
			7. Manawatu	Horowhenua County } Shannon County Borough } Levin Borough } Otaki Borough }	2
					3
					Palmerston North City (C)
—					
7					
8. East Coast	Waiapu County } Waikohu County }	1			
		1			
	Cook County	1			
	Wairoa County } Wairoa Borough }	1			
		3			
	Gisborne City (C)	6			

SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee		
9. Hawke's Bay	Dannevirke County } Woodville County } Dannevirke Borough } Woodville Borough }	1		
	Waipawa County } Waipukurau County } Patangata County } Waipawa Borough } Waipukurau Borough }		1	
	Hawke's Bay County			1
	Napier City (C)			2
	Hastings City } Havelock North Borough }	2		
				— 7 =
	10. Wairarapa	Pahiatua County } Akitio County } Pahiatua Borough }	1	
		Eketahuna County } Masterton County } Eketahuna Borough }		1
		Masterton Borough (C)		
		Wairarapa South County } Carterton Borough }	1	
Featherston County } Greytown Borough } Featherston Borough } Martinborough Borough }		1		
			— 7 =	

SECOND SCHEDULE—continued
TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—continued

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee
11. Wellington - Hutt Valley	Hutt County	1
	Porirua City } Tawa Borough }	1
	Lower Hutt City	1
	Upper Hutt City } Petone Borough } Eastbourne Borough }	1
	Wellington City (C)	3
		<u>7</u>
	12. Nelson	Golden Bay County
Waimea County		2
Richmond Borough } Motueka Borough }		1
Nelson City (C)		3
		<u>7</u>
13. Marlborough	Marlborough County } Picton Borough }	2
	Blenheim Borough (C)	3
	Awatere County } Kaikoura County }	1
		<u>6</u>
	14. West Coast	Buller County } Inangahua County }
Grey County		1
Westland County		1

SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee
14. West Coast— <i>continued</i>	Westport Borough }	1
	Greymouth Borough (C) } Runanga Borough }	2
	Hokitika Borough } Ross Borough }	1
	<hr/>	7
	<hr/>	
15. North Canterbury	Amuri County }	1
	Cheviot County } Waipara County }	1
	Ashley County } Eyre County } Oxford County }	1
	Rangiora County }	1
	Rangiora Borough (C) }	1
	Kaiapoi Borough }	1
	<hr/>	6
<hr/>		
16. Christchurch	Waimairi County } Riccarton Borough }	2
	Christchurch City (C) } Lyttelton Borough }	4
	Paparua County } Heathcote County } Malvern County } Ellesmere County } Wairewa County } Mt. Herbert County } Akaroa County }	2
	<hr/>	8
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SECOND SCHEDULE—*continued*TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON
ADMINISTERING COMMITTEES—*continued*

Tax Area	Constituent Districts ("C" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee
17. South		
Canterbury	Timaru City (C) }	3
	Ashburton Borough }	1
	Ashburton County }	1
	Waimate County }	2
	Geraldine County }	
	Mackenzie County }	
	Levels County }	
	Waimate Borough }	1
	Geraldine Borough }	
	Temuka Borough }	
		—
		8
		=
18. Coastal Otago	Dunedin City (C) }	4
	Waitaki County }	1
	Oamaru Borough }	
	Waikouaiti County }	1
	Waihemo County }	
	Taieri County }	
	Port Chalmers Borough }	1
	St. Kilda Borough }	
	Green Island Borough }	
	Mosgiel Borough }	
	Bruce County }	1
	Clutha County }	
	Balclutha Borough }	
	Kaitangata Borough }	
	Milton Borough }	
		—
		8
		=
19. Central Otago	Maniototo County }	1
	Naseby Borough }	

SECOND SCHEDULE—continued

TAX AREAS, CONSTITUENT DISTRICTS, AND REPRESENTATION ON ADMINISTERING COMMITTEES—continued

Tax Area	Constituent Districts ("C)" Indicates the Convening Local Authority)	Number of Representatives on Administering Committee	
19. Central Otago— continued	Tuapeka County } Tapanui Borough } Lawrence Borough } Roxburgh Borough }	2	
	Vincent County (C) } Cromwell Borough }	2	
	Alexandra Borough }	1	
	Lake County } Queenstown Borough } Arrowtown Borough }	1	
		7	
	20. Southland	Southland County } Stewart Island County } Winton Borough }	2
		Wallace County } Riverton Borough } Otautau Town District }	1
Invercargill City (C) } Bluff Borough }		4	
Gore Borough } Mataura Borough } Wyndham Town District }		1	
Fiord County }		
		8	

THIRD SCHEDULE

Section 10 (a)

NOTICE OF IMPOSITION OR ALTERATION OF LOCAL AUTHORITIES
PETROLEUM TAX

IN accordance with a decision made under section 7 [or section 9] of the Local Authorities (Petroleum Tax) Act 1970, a local authorities petroleum tax will be levied on the following scale with effect on and after [*State effective date*] and within the tax area consisting of [*State names of cities, boroughs, counties, county boroughs, and independent town districts within the tax area*].

Scale

Motor Spirits Per Gallon	Diesel Fuel Per Gallon
*3 cents	1.5 cents
*2 cents	1 cent
*1 cent	0.5 cent

Dated this day of 19 .

Clerk [*Or other principal executive officer*] of [*Name of local authority*],
convening local authority of tax area.

*NOTE—Set out only 1 scale, whichever is applicable in accordance with determination.

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This Act is administered in the Department of Internal Affairs.

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