



ANALYSIS

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| Title | 3. Rates of local authorities petroleum tax Schedule |
| 1. Short Title | |
| 2. Interpretation | |

1973, No. 71

An Act to amend the Local Authorities (Petroleum Tax) Act 1970 [21 November 1973]

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) Amendment Act 1973, and shall be read together with and deemed part of the Local Authorities (Petroleum Tax) Act 1970 (hereinafter referred to as the principal Act).

2. Interpretation—Section 2 of the principal Act is hereby amended by omitting from paragraph (b) and also from paragraph (g) of the definition of the term “petroleum” the word “Centigrade” wherever it occurs, and substituting in each case the word “Celsius”.

3. Rates of local authorities petroleum tax—(1) The principal Act is hereby further amended by repealing the First and Third Schedules, and substituting the First and Third Schedules set out in the Schedule to this Act.

(2) Every determination of a local authority to levy a local authorities petroleum tax at one of the rates set out in the First Schedule to the principal Act (as in force before the commencement of this Act) shall continue in force after the commencement of this Act as if it were a determination to levy the tax at the corresponding rate set out in the First Schedule to the principal Act (as substituted by subsection (1) of this section) according to whether the petroleum is measured by the gallon or by the litre.

(3) Every notice in the form set out in the Third Schedule to the principal Act (as in force before the commencement of this Act) given by a local authority under paragraph (a) of section 10 of the principal Act before the commencement of this Act shall continue in force after the commencement of this Act as if it were a notice in the form set out in the Third Schedule to the principal Act (as substituted by subsection (1) of this section).

Section 3

SCHEDULE

NEW FIRST AND THIRD SCHEDULES TO LOCAL AUTHORITIES
(PETROLEUM TAX) ACT 1970

Sections 4 (2), 7 (1) "FIRST SCHEDULE

SCALES OF LOCAL AUTHORITIES PETROLEUM TAX

| Scale | Motor Spirits | | Diesel Fuel | |
|-------|---------------|-----------|-------------|-----------|
| | Per Gallon | Per Litre | Per Gallon | Per Litre |
| A | 3 cents | 0.66 cent | 1.5 cents | 0.33 cent |
| B | 2 cents | 0.44 cent | 1 cent | 0.22 cent |
| C | 1 cent | 0.22 cent | 0.5 cent | 0.11 cent |

“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 | | Diesel Fuel | |
|---------------------|-----------|-------------|-----------|
| Per Gallon | Per Litre | Per Gallon | Per Litre |
| *3 cents | 0.66 cent | 1.5 cents | 0.33 cent |
| *2 cents | 0.44 cent | 1 cent | 0.22 cent |
| *1 cent | 0.22 cent | 0.5 cent | 0.11 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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