



## ANALYSIS

Title	2. Refund of motor spirits duty
1. Short Title and commencement	3. Mileage tax on certain classes of motor vehicles

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1976, No. 152

**An Act to amend the Transport Act 1962**

[14 December 1976]

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 and commencement**—(1) This Act may be cited as the Transport Amendment Act (No. 2) 1976, and shall be read together with and deemed part of the Transport Act 1962 (hereinafter referred to as the principal Act).

(2) Subject to section 3 (2) of this Act, this Act shall come into force on the 1st day of April 1977.

**2. Refund of motor spirits duty**—Section 188 of the principal Act (as substituted by section 2 (1) of the Transport Amendment Act 1975) is hereby amended by repealing subsection (6), and substituting the following subsection:

“(6) The refunds authorised by this section shall be paid in respect of motor spirits used as described in column 1 of the table following this subsection and to the extent specified in column 2 of that table, and shall be paid from the National Roads Fund or the Consolidated Revenue Account, as the case may be, to the extent specified in column 3 or, as the case may be, column 4 of that table. The table referred to in this subsection is as follows:

"TABLE OF REFUNDS OF MOTOR SPIRITS DUTY

Column 1 Use of Motor Spirits Entitling Refund of Motor Spirits Duty	Column 2 Amount of Refund per Litre of Motor Spirits	Column 3 Amount of Refund per Litre of Motor Spirits Payable from National Roads Fund	Column 4 Amount of Refund per Litre of Motor Spirits Payable from Consolidated Revenue Account
	c	c	c
Used as fuel in a Class A motor vehicle, or for commercial purposes in a motor vehicle not required to be registered under section 7 of this Act, not being in either case a vehicle used principally in vehicle races or trials or any other sporting events .. .. .	9.7	5.0	4.7
Used as fuel in a Class B motor vehicle ..	9.7	5.0	4.7
Used as fuel in a Class C motor vehicle ..	8.6	3.9	4.7
Used as fuel in a passenger-service vehicle ..	6.4	1.7	4.7
Used as fuel in a commercial vessel ..	9.7	5.0	4.7
Used for commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft .. .. .	9.7	5.0	4.7
Being aviation fuel, used as fuel in an aircraft:			
(a) Operated under the terms of either an air service licence granted under the Air Services Licensing Act 1951 or an international air service licence granted under the International Air Services Licensing Act 1947; or			
(b) Employed by the holder of any such licence to train his staff .. .. .	9.36	..	9.36
Used as fuel in a goods-service vehicle ..	5.7	1.0	4.7"

### 3. Mileage tax on certain classes of motor vehicles—

(1) Section 190 of the principal Act (as substituted by section 3 (1) of the Transport Amendment Act 1975) is hereby amended by repealing subsection (7), and substituting the following subsection:

"(7) Subject to section 22 (4) of the National Roads Act 1953, all money paid or recovered under the foregoing provisions of this section shall be paid into the Public Account, and shall be credited as follows:

"(a) Money paid or recovered in respect of any Class C motor vehicle or of any passenger-service vehicle or goods-service vehicle as defined in section 188 (1) of this Act shall be credited to the National Roads Fund:

“(b) In the case of money paid or recovered in respect of any other motor vehicle—

“(i) Forty-seven cents of every 97 cents thereof shall be credited to the Consolidated Revenue Account; and

“(ii) The balance thereof shall be credited to the National Roads Fund.”

(2) Section 3 of the Transport Amendment Act 1975 is hereby amended as from the commencement of that Act by inserting, after subsection (4), the following subsection:

“(4A) Notwithstanding anything in subsection (7) of section 190 of the principal Act, but subject to section 22 (4) of the National Roads Act 1953, all money paid or recovered under section 190 of the principal Act in respect of the period commencing on the 1st day of April 1975 and ending with the 31st day of March 1977 shall be paid into the Public Account, and shall be credited as follows:

“(a) Money paid or recovered in respect of any Class C motor vehicle or of any passenger-service vehicle or goods-service vehicle as defined in section 188 (1) of the principal Act shall be credited to the National Roads Fund:

“(b) Money paid or recovered in respect of any other motor vehicle shall—

“(i) In the case of money paid or recovered in respect of the period commencing on the 1st day of April 1975 and ending with the 22nd day of May 1975, be credited to the National Roads Fund; and

“(ii) In the case of money paid or recovered in respect of the period commencing on the 23rd day of May 1975 and ending with the 31st day of March 1977, 47 cents of every 87 cents thereof, be credited to the Consolidated Revenue Account and the balance thereof shall be credited to the National Roads Fund.”

(3) Notwithstanding anything in paragraph (b) of clause 6 of the Second Schedule to the principal Act, mileage tax payable in respect of goods-service vehicles as defined in section 188 (1) of the principal Act shall be payable at the rate in force immediately before the commencement of the Transport Amendment Act 1975.