

Reprint
as at 21 December 2018



**Land Transport Management (Regional Fuel Tax)
Regulations 2018**
(LI 2018/102)

Rt Hon Dame Sian Elias, Administrator of the Government

Order in Council

At Wellington this 27th day of June 2018

Present:

Her Excellency the Administrator of the Government in Council

These regulations are made under section 65ZK of the Land Transport Management Act 2003—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Transport made in accordance with section 65ZK(2) of the Land Transport Management Act 2003.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Ministry of Transport.

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Regulations

1 Title

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

2 Commencement

These regulations come into force on 28 June 2018.

3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Land Transport Management Act 2003

RFT registration means a registration as a registered RF taxpayer under regulation 10 or as a user of fuel for exempt uses under regulation 12

RFT return means a return filed under section 65V of the Act.

(2) Unless the context otherwise requires, any other expression used in these regulations that is defined in section 5(1) or 65A of the Act has the same meaning in these regulations as in that section.

4 Transitional, savings, and related provisions

The transitional, savings, and related provisions (if any) set out in Schedule 1 have effect according to their terms.

Part 1
Exempt uses

5 Exempt uses of fuel

(1) For the purposes of paragraph (e) of the definition of exempt use in section 65A of the Act, the following uses are exempt from regional fuel tax:

(a) use of fuel for a purpose that falls within regulation 5(1)(a) or (c) to (e) of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004:

(b) use of diesel in the generation of electricity by a body corporate or an unincorporated body (but not by a private individual):

- (c) use of diesel for home heating or home water heating, if the diesel is delivered by a commercial provider to a fixed tank connected to the home heating or home water heating system.
- (2) To avoid doubt, for the purposes of this regulation and the Act, the uses described in subclause (1)(a) are exempt uses in relation to all fuel within the meaning of section 65A of the Act (not only motor spirits).

Regulation 5(1): replaced, on 21 December 2018, by regulation 4(1) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 5(2): amended, on 21 December 2018, by regulation 4(2) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Part 2 RFT rebates

6 Exempt use rebate

- (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) that fuel has been fully paid for; and
 - (c) that fuel was used by the person for an exempt use.
- (2) 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 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) an invoice, a receipt, or any other documentary evidence, if it is available, proving that the fuel was supplied to the person, or, in a case where such evidence is not available, a statement by the person that the fuel was supplied to the person; and
 - (c) evidence proving that the fuel has been paid for in full; and
 - (d) a statement setting out—
 - (i) the exempt use or uses that the fuel was put to by the person, including details of the location of the use and the vehicle, craft, motor, or other means by which the fuel was consumed; and
 - (ii) the period during which the fuel was used by the person; and

- (e) any other evidence or information that the Agency reasonably requires.
- (3) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).
- (4) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{ExemptLitres} \times \text{RFTRate}$$

where—

ExemptLitres is the fuel amount in litres that the Agency is satisfied was purchased by the person and used by the person for an exempt use

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.

7 **Bad debts rebate**

- (1) An RF taxpayer who applies in accordance with section 65ZC of the Act for an RFT rebate in respect of fuel supplied by the RF taxpayer is entitled to an RFT rebate if the RF taxpayer satisfies the Agency that—
 - (a) the RF taxpayer has paid regional fuel tax on the fuel supplied; and
 - (b) the fuel supplied has not been paid for in full; and
 - (c) the RF taxpayer, acting reasonably, has written off the unpaid part of the fuel price.
- (2) 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 the RF taxpayer's RFT return in which the fuel was reported as subject to regional fuel tax (or a reference to the return that allows it to be clearly identified); and
 - (b) evidence proving payment in full by the RF taxpayer of the regional fuel tax payable in respect of the fuel supplied or information permitting the Agency to verify this from its own records; and
 - (c) a copy of the invoice for the fuel provided by the RF taxpayer to the fuel recipient showing—
 - (i) that the RF taxpayer was 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 for the fuel supplied; and
 - (d) evidence proving what amount of the price for the fuel supplied was not paid; and
 - (e) evidence proving that the unpaid amount was reasonably written off by the RF taxpayer; and

- (f) any other evidence or information that the Agency reasonably requires.
- (3) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).
- (4) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{AmtRFT} \times \% \text{WrittenOff}$$

where—

AmtRFT is the amount of regional fuel tax fuel payable in respect of the fuel supplied

%WrittenOff is the percentage of the price for the fuel supplied that was not paid and was written off.

8 Double tax paid rebate

- (1) An RF taxpayer who applies in accordance with section 65ZC of the Act for an RFT rebate in respect of fuel supplied by the RF taxpayer is entitled to an RFT rebate if the RF taxpayer satisfies the Agency that—
 - (a) the RF taxpayer has paid regional fuel tax on the fuel supplied by the RF taxpayer; and
 - (b) regional fuel tax was also payable by another RF taxpayer on the same fuel; and
 - (c) the applicant RF taxpayer's liability to pay regional fuel tax on the fuel arose after the liability of the other RF taxpayer to pay regional fuel tax on that fuel.
- (2) 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 the RFT return in which the applicant RF taxpayer reported the fuel as subject to regional fuel tax (or a reference to it that allows it to be clearly identified); and
 - (b) evidence proving payment in full by the applicant RF taxpayer of the regional fuel tax payable on the fuel or information permitting the Agency to verify this from its own records; and
 - (c) evidence proving that the other RF taxpayer who supplied the fuel to the applicant RF taxpayer was liable for regional fuel tax on that fuel or information permitting the Agency to verify this from its own records; and
 - (d) an explanation of why regional fuel tax was paid by the applicant RF taxpayer on the fuel; and
 - (e) any other evidence or information that the Agency reasonably requires.
- (3) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).

- (4) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{DoubleRFTLitres} \times \text{RFTRatePaid}$$

where—

DoubleRFTLitres is the number of litres of fuel on which the applicant RF taxpayer's payment of regional fuel tax represented a second payment of that tax

RFTRatePaid is the rate per litre of regional fuel tax under the relevant RFT scheme that was paid by the applicant RF taxpayer.

8A Rebate for fuel on-sold outside RFT region

- (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 transported the fuel for on-sale outside the RFT region.
- (2) In this regulation, fuel has been **transported for on-sale outside the RFT region** if the fuel has been—
- (a) shipped to a point outside New Zealand for on-sale outside New Zealand; or
 - (b) transported outside the boundaries of the RFT region in which the fuel was supplied to the person, for commercial distribution outside that RFT region.
- (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 transported it for on-sale outside the RFT region, 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 transported for on-sale outside the RFT region, such as,—
 - (i) in the case of fuel transported for on-sale outside New Zealand, a ship manifest or bill of lading; or
 - (ii) in the case of fuel transported outside the boundaries of the RFT region for on-sale outside the RFT region, 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:

$$\text{TransportedLitres} \times \text{RFTRate}$$

where—

TransportedLitres is the fuel amount in litres that the Agency is satisfied was purchased by the person and has been transported for on-sale outside the RFT region

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.

Regulation 8A: inserted, on 24 August 2018, by regulation 4 of the Land Transport Management (Regional Fuel Tax) Amendment Regulations 2018 (LI 2018/142).

Regulation 8A heading: amended, on 21 December 2018, by regulation 5(1) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(1)(c): replaced, on 21 December 2018, by regulation 5(2) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(2): replaced, on 21 December 2018, by regulation 5(3) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(3)(c): amended, on 21 December 2018, by regulation 5(4) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(3)(d): replaced, on 21 December 2018, by regulation 5(5) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(5): amended, on 21 December 2018, by regulation 5(6) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Regulation 8A(5): amended, on 21 December 2018, by regulation 5(7) of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

8B Rebate for fuel used in certain vehicles

- (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) that fuel has been fully paid for; and
 - (c) that fuel was used by the person in a vehicle that is listed in the Schedule of the Road User Charges (Classes of RUC Vehicles) Exemption Order 2012.
- (2) 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) an invoice, a receipt, or any other documentary evidence, if it is available, proving that the fuel was supplied to the person, or, in a case where such evidence is not available, a statement by the person that the fuel was supplied to the person; and
 - (c) evidence proving that the fuel has been paid for in full; and
 - (d) a statement setting out—
 - (i) details of the vehicle listed in the Schedule of the Road User Charges (Classes of RUC Vehicles) Exemption Order 2012 in which the fuel was used by the person;
 - (ii) the location of the use of the fuel in that vehicle;
 - (iii) the period during which the fuel was used by the person in that vehicle; and
 - (e) any other evidence or information that the Agency reasonably requires.
- (3) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).
- (4) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{ExemptLitres} \times \text{RFTRate}$$

where—

ExemptLitres is the fuel amount in litres that the Agency is satisfied was purchased by the person and used by the person in the vehicle

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.

Regulation 8B: inserted, on 21 December 2018, by regulation 6 of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

8C Rebate for diesel used for specified purposes before 21 December 2018

- (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 diesel 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 21 December 2018; and
 - (b) that diesel has been fully paid for; and
 - (c) that diesel was—
 - (i) used by the person in the generation of electricity by a body corporate or an unincorporated body (but not by a private individual); or
 - (ii) delivered by a commercial provider to a fixed tank connected to a home heating or home water heating system and used by the person for home heating or home water heating.
- (2) 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 diesel showing—
 - (i) the name of the supplier of the diesel;
 - (ii) the location or address where the diesel was supplied;
 - (iii) the amount of diesel supplied;
 - (iv) the date of the supply;
 - (v) the price of the diesel; and
 - (b) an invoice, a receipt, or any other documentary evidence, if it is available, proving that the diesel was supplied to the person, or, in a case where such evidence is not available, a statement by the person that the diesel was supplied to the person; and
 - (c) evidence proving that the diesel has been paid for in full; and
 - (d) a statement setting out—
 - (i) the use (as specified in subclause (1)(c)(i) or (ii)) to which the diesel was put by the person, including details of the location of the use of the diesel; and
 - (ii) the period during which the diesel was used by the person; and

- (e) any other evidence or information that the Agency reasonably requires.
- (3) The Agency may accept any other evidence that satisfies it of the matters set out in subclause (1)(a) to (c).
- (4) The amount of an RFT rebate under this regulation is calculated in accordance with the following formula:

$$\text{ExemptLitres} \times \text{RFTRate}$$

where—

ExemptLitres is the diesel amount in litres that the Agency is satisfied was purchased by the person and used by the person for a purpose specified in subclause (1)(c)

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

- (5) To avoid doubt, a person may apply for a rebate under regulation 6 in respect of diesel purchased on and after 21 December 2018 that is used for an exempt use specified in regulation 5(1)(b) and (c) (which are equivalent to the uses specified in subclause (1)(c)).

Regulation 8C: inserted, on 21 December 2018, by regulation 6 of the Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269).

Part 3

Registrations with Agency

Subpart 1—Registrations

Registered RF taxpayers

9 RF taxpayer registry for each RFT scheme

A separate registry of registered RF taxpayers must be maintained by the Agency for each RFT scheme it administers.

10 Registration as RF taxpayer

- (1) The Agency must register an applicant as a registered RF taxpayer for an RFT scheme if the Agency is satisfied that—
- (a) the applicant will pay regional fuel tax under that scheme more often than occasionally; and
- (b) the applicant has fully disclosed all its relevant business operations so as to allow the Agency to determine what qualifications, if any, to the registration are desirable to ensure that regional fuel tax under that scheme is paid in accordance with the Act (*see* sections 65O and 65Q of the Act); and

- (c) the applicant's record-keeping systems and procedures comply with section 65U of the Act and are suitable to allow the Agency to readily verify—
 - (i) what supplies or transfers of fuel by the applicant are subject to regional fuel tax in relation to that RFT scheme under section 65P of the Act; and
 - (ii) whether the applicant has paid regional fuel tax on all those supplies or transfers; and
 - (d) the applicant will maintain its fuel-related records in accordance with the record-keeping systems and procedures; and
 - (e) the applicant will file returns in relation to that RFT scheme as required under section 65V of the Act; and
 - (f) the applicant will pay, in accordance with section 65X of the Act, the amount of any fuel tax for which the applicant is liable; and
 - (g) the applicant will co-operate with any inspection or request made under section 65ZG of the Act.
- (2) The registration of a registered RF taxpayer may, in accordance with section 65Q(4) of the Act, be qualified as to particular business operations or locations or in any other way that is consistent with that section.
- (3) The Agency must notify an applicant in writing of its decision on an application under this regulation within 5 working days after the decision is made.

Registered users of fuel for exempt uses and related exempt-use-only locations

11 Single registry of users (and associated exempt-use-only locations)

Unless the Agency considers it useful for its administration of RFT schemes to have multiple registries, the Agency must maintain a single registry of users of fuel for exempt uses and the associated exempt-use-only locations.

12 Registration as user of fuel for exempt uses (and associated exempt-use-only locations)

- (1) The Agency must register an applicant as a user of fuel for exempt uses if the Agency is satisfied that—
- (a) the applicant will use fuel for 1 or more exempt uses; and
 - (b) there is at least 1 clearly identifiable location where any fuel supplied to the applicant will be used exclusively for exempt uses (an **exempt-use-only location**); and
 - (c) the applicant's systems and procedures for record keeping comply with section 65U of the Act and are suitable to allow the Agency to readily verify that fuel supplied to the applicant at an exempt-use-only location is used only for exempt uses; and

- (d) the applicant will maintain its fuel-related records in accordance with the record-keeping systems and procedures; and
 - (e) the applicant will co-operate with any inspection or request made under section 65ZG of the Act.
- (2) The registration of a user of fuel for exempt uses must specify and clearly describe the exempt-use-only locations associated with that user.
- (3) The Agency must notify an applicant in writing of its decision on an application under this regulation within 5 working days after the decision is made.

Miscellaneous

13 Evidence that may be considered

In assessing matters related to a registration referred to in regulation 10 or 12, the Agency may consider—

- (a) the applicant's history or record of compliance with any other regulatory regime to which the applicant is subject;
- (b) the applicant's past dealings with the Agency;
- (c) any other evidence or information that the Agency reasonably considers to be relevant.

14 Duty to inform Agency

A person who is registered under an RFT registration must promptly advise the Agency of—

- (a) any material change in the information provided by the person to the Agency in or with the person's application for the RFT registration or in relation to the registration; and
- (b) any new information that the person knows or ought reasonably to know is relevant—
 - (i) to the registration itself; or
 - (ii) to the issue of what, if any, qualifications the registration under regulation 10 ought to be subject to; or
 - (iii) to the issue of what exempt-use-only locations ought to be associated with the registration under regulation 12.

Subpart 2—Amendment of RFT registration

15 Amendment on request

The Agency may amend an RFT registration at the request of the registered person if the Agency is satisfied that the amended RFT registration would meet all the conditions for registration set out in regulation 10 or 12, whichever is applicable.

16 Amendment on Agency's initiative

- (1) The Agency may, on its own initiative, amend an RFT registration if it considers it advisable to do so.
- (2) The Agency must, before amending an RFT registration under this regulation,—
 - (a) notify, in writing, the registered person of—
 - (i) any amendments it proposes to make to the RFT registration; and
 - (ii) its reasons for proposing to make the amendments; and
 - (b) allow at least 14 days for the registered person to make any representations to the Agency concerning the proposed amendments.
- (3) The Agency must notify the registered person in writing of its decision relating to the proposed amendments to the RFT registration within 5 working days after the decision is made.

Subpart 3—Cancellation of RFT registration**17 Cancellation on request**

The Agency may cancel an RFT registration at the request of the registered person.

18 Cancellation on Agency's initiative

- (1) The Agency may, on its own initiative, cancel an RFT registration if—
 - (a) the Agency is no longer satisfied as to any of the matters set out in regulation 10 or 12, whichever is applicable, as they relate to the RFT registration; or
 - (b) the registered person has materially failed to comply with the Act or these regulations; or
 - (c) the Agency has reasonable grounds to believe that continuing the registration is likely to impair the integrity or administration of the RFT scheme.
- (2) The Agency must, before cancelling an RFT registration under this regulation,—
 - (a) notify, in writing, the registered person of—
 - (i) the fact that it proposes to cancel the RFT registration; and
 - (ii) its reasons for proposing to cancel it; and
 - (b) allow not less than 14 days for the registered person to make any representations to the Agency concerning the proposed cancellation.
- (3) The Agency must notify the registered person in writing of its decision relating to the proposed cancellation of the RFT registration within 5 working days after the decision is made.

Subpart 4—Suspension of RFT registration

19 Suspension of RFT registration

- (1) The Agency may suspend an RFT registration if the Agency reasonably believes that—
 - (a) a ground for cancellation of the registration referred to in regulation 18(1)(a) to (c) exists; and
 - (b) suspension of the registration is necessary to avoid the risk of serious impairment to the integrity or administration of an RFT scheme.
- (2) The Agency must, as soon as possible after suspending an RFT registration under this regulation, give written notice to the registered person—
 - (a) advising that it has suspended the RFT registration; and
 - (b) stating its reasons for suspending the RFT registration; and
 - (c) allowing not less than 14 days for the registered person to make any representations to the Agency concerning the suspension.
- (3) If the registered person makes any representations to the Agency, the Agency must—
 - (a) consider those representations; and
 - (b) review the suspension; and
 - (c) decide whether to confirm or reverse the suspension; and
 - (d) notify the registered person in writing of its decision within 5 working days after the decision is made.
- (4) A review of a suspension under subclause (3)(b) may be conducted by the person or persons who made the original decision to suspend the RFT registration and is to be treated, for the purposes of regulation 21, as the decision to suspend the RFT registration.

Part 4

Record-keeping requirements

20 RF taxpayer's records

An RF taxpayer must, for a period of 4 years after making a supply of fuel that is subject to regional fuel tax under an RFT scheme, keep a record of that supply, including—

- (a) the name of the RF taxpayer;
- (b) the name of the person to whom the fuel was supplied;
- (c) the location or address where the fuel was supplied;
- (d) the amount of fuel supplied;
- (e) the date of the supply;

- (f) the price of the fuel.

Part 5

Reviewable decisions

21 Decisions prescribed as reviewable

Each of the following decisions is a reviewable decision for the purposes of section 65ZD(1)(g) of the Act:

- (a) a decision to amend an RFT registration:
- (b) a decision to cancel an RFT registration:
- (c) a decision to suspend an RFT registration.

Schedule 1

Transitional, savings, and related provisions

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Part 1

Provisions relating to these regulations as made

There are no transitional, savings, or related provisions relating to these regulations as made.

Michael Webster,
Clerk of the Executive Council.

Reprints notes

1 *General*

This is a reprint of the Land Transport Management (Regional Fuel Tax) Regulations 2018 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Land Transport Management (Regional Fuel Tax) Amendment Regulations (No 2) 2018 (LI 2018/269)

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