

**Reprint
as at 1 January 1975**



**Local Authorities (Petroleum Tax)
Regulations 1970**
(SR 1970/263)

Arthur Porritt, Governor-General

Order in Council

At the Government Buildings at Wellington this 14th day of
December 1970

Present:
The Right Hon Sir Keith Holyoake, GCMG, CH, presiding in
Council

Pursuant to the Local Authorities (Petroleum Tax) Act 1970, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Department of Internal Affairs.

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Regulations

1 Title

These regulations may be cited as the Local Authorities (Petroleum Tax) Regulations 1970.

2 Interpretation

In these regulations, unless the context otherwise requires,—
Act means the Local Authorities (Petroleum Tax) Act 1970.
Expressions defined in the Act have the meanings so defined.

3 Returns

- (1) The monthly return to be made by a wholesale distributor in terms of section 20 of the Act shall be in the form in the Schedule.
 - (2) Every such return shall be sent in accordance with the said section 20 whether or not any petroleum is delivered or used by or on behalf of the wholesale distributor during the accounting month to which it relates, and whether or not any local authorities petroleum tax is payable by him for that month.
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Schedule

Section 20, Local Authorities (Petroleum Tax) Act 1970

To the Clerk, [name and address of appropriate convening local authority]

Return by wholesale distributor under section 20 of the Local Authorities (Petroleum Tax) Act 1970 in respect of [name] Tax Area for the accounting month ended [month/year].

Full name of wholesale distributor	Address
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Motor spirits (as defined in section 2 of the Local Authorities (Petroleum Tax) Act 1970)

- (1) Total number of litres of taxable motor spirits delivered within tax area pursuant to any sale or agreement to sell (net quantity), or used by wholesale distributor:

Diesel fuel (as defined in section 2 of the Local Authorities (Petroleum Tax) Act 1970)

- (2) Total number of litres of taxable diesel fuel delivered within tax area pursuant to any sale or agreement to sell (net quantity), or used by wholesale distributor:

Amount of local authorities petroleum tax on above quantities

- (3) Tax on motor spirits payable at [rate] per litre:
- (4) Tax on diesel fuel payable at [rate] per litre:
- (5) Total local authorities petroleum tax payable under this return:

I, [full name, address], being the duly authorised agent of the above-named wholesale distributor, hereby declare that the above particulars are true and correct in every respect.

Signature:

Date:

Schedule paragraph (1): amended, on 1 January 1975, by regulation 2(a) of the Local Authorities (Petroleum Tax) Regulations 1970, Amendment No 1 (SR 1974/295).

Schedule paragraph (2): amended, on 1 January 1975, by regulation 2(a) of the Local Authorities (Petroleum Tax) Regulations 1970, Amendment No 1 (SR 1974/295).

Schedule paragraph (3): amended, on 1 January 1975, by regulation 2(b) of the Local Authorities (Petroleum Tax) Regulations 1970, Amendment No 1 (SR 1974/295).

Schedule paragraph (4): amended, on 1 January 1975, by regulation 2(b) of the Local Authorities (Petroleum Tax) Regulations 1970, Amendment No 1 (SR 1974/295).

P J Brooks,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 17 December 1970.

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Notes

1 *General*

This is a reprint of the Local Authorities (Petroleum Tax) Regulations 1970. The reprint incorporates all the amendments to the regulations as at 1 January 1975 as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

**5 *List of amendments incorporated in this reprint
(most recent first)***

Local Authorities (Petroleum Tax) Regulations 1970, Amendment No 1
(SR 1974/295)
