

**Reprint
as at 1 April 1979**



**Local Authorities (Petroleum Tax
Refund) Regulations 1971**
(SR 1971/58)

Arthur Porritt, Governor-General

Order in Council

At the Government Buildings at Wellington this 8th day of March
1971

Present:
The Hon N L Shelton, 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 Refund) Regulations 1971.

2 Interpretation

In these regulations, unless the context otherwise requires,—

Act means Part 11 of the Local Government Act 1974

ship means 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

Expressions defined in the Act have the meanings so defined.

Regulation 2 **Act**: amended, on 1 April 1979, pursuant to section 4(5)(a) of the Local Government Amendment Act 1978 (1978 No 43).

3 Refunds of tax paid on diesel fuel used in ships

- (1) On the production to the clerk of the distribution authority of any tax area of a declaration made, in accordance with the Oaths and Declarations Act 1957, by the owner or charterer, or the agent of the owner or charterer, of any ship that any specified quantity of diesel fuel, on which there has been paid any local authorities petroleum tax for the time being in force in that tax area, has been loaded on that ship for use in the ship on any voyage, and on the furnishing to the clerk of such other particulars as he may reasonably require for the purpose of satisfying himself as to the supply of the diesel fuel for such use as aforesaid, the clerk shall forthwith refund to the owner or charterer or agent, out of the separate account kept by the distribution authority under section 195 of the Act, an amount equal to the amount of the tax paid on that quantity of diesel fuel.
- (2) For the purposes of this regulation, the production to the clerk of the distribution authority of a boat-fishing permit issued under the Fisheries Amendment Act 1963, and in force when

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the diesel fuel was loaded on the ship to which the permit relates, shall be accepted by the clerk, without further inquiry on his part, as sufficient evidence that the ship was then a New Zealand fishing boat.

Regulation 3(1): amended, on 1 April 1979, pursuant to section 4(5)(a) of the Local Government Amendment Act 1978 (1978 No 43).

Regulation 3(2): amended, on 1 April 1979, pursuant to section 4(5)(a) of the Local Government Amendment Act 1978 (1978 No 43).

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*: 11 March 1971.

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Notes**1 General**

This is a reprint of the Local Authorities (Petroleum Tax Refund) Regulations 1971. The reprint incorporates all the amendments to the regulations as at 1 April 1979, 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 Government Amendment Act 1978 (1978 No 43): section 4(5)(a)
