**Version**
**as at 1 January 2026**

# Land Transport (Clean Vehicle Standard) Regulations 2022

(SL 2022/285)

Cindy Kiro, Governor-General

## Order in Council

At Wellington this 31st day of October 2022

Present:
Her Excellency the Governor-General in Council

These regulations are made under section 167C of the Land Transport Act 1998 on the advice and with the consent of the Executive Council.

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**Note**

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

**These regulations are administered by the Ministry of Transport.**

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# Regulations

## 1 Title

These regulations are the Land Transport (Clean Vehicle Standard) Regulations 2022.

## 2 Commencement

These regulations come into force on 1 November 2022.

*Preliminary provisions*

## 3 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Land Transport Act 1998

**Agency** means the New Zealand Transport Agency established under section 93 of the Land Transport Management Act 2003

**category 1 light vehicle importer** means a person who carries on the business of importing new or used light vehicles and whom the Director approves as a category 1 light vehicle importer under regulation 21

**category 1 light vehicle importer fleet target** means a vehicle carbon dioxide emissions target for a category 1 light vehicle importer calculated in accordance with the formula in regulation 10(4)

**category 2 light vehicle importer** has the meaning given in section 172(1) of the Act

**category 2 light vehicle importer target** means an individual vehicle target calculated in accordance with the formula for the relevant vehicle type in regulation 10(1)

**charges likely to be owed** means, in relation to a category 1 light vehicle importer, the upper limit of the range of charges that the Director has determined the importer is likely to need to pay under section 177 of the Act

**clean vehicle standard system, or CVS system**, means a system provided by the Agency to enable light vehicle importers to operate carbon dioxide accounts under Part 13 of the Act and the Director to monitor compliance with that Part

**Director** means the Director of Land Transport appointed under section 104A of the Land Transport Management Act 2003

**disability vehicle** means a light vehicle that is used for the transportation of a person with a disability and—

(a) is modified to enable a person seated in a wheelchair to safely enter and exit the vehicle; and

(b) is modified to enable the person and the wheelchair to be safely restrained while the vehicle is moving; and

(c) has been inspected and approved as a disability vehicle by a person appointed under clause 2.2(1)(d) and (e) of the Land Transport Rule: Vehicle Standards Compliance 2002

**expiry date**, in relation to a carbon dioxide credit, means the date on which the carbon dioxide credit expires under section 178(3) or 183(2) of the Act

**imported** has the meaning given in section 173 of the Act

**Low Volume Vehicle Code** means the Low Volume Vehicle Code as defined in Part 2 of Land Transport Rule: Vehicle Standards Compliance 2002

**new**, in relation to a light vehicle, has the meaning given in section 172(1) of the Act

**null value** means an indication that a value is not known

**obligation year** has the meaning given in section 172(1) of the Act

**Type A vehicle** has the meaning given in section 172(1) of the Act

**Type B vehicle** means—

(a) a Type B vehicle within the meaning given in section 172(1) of the Act

(b) *[Revoked]*

**used**, in relation to a light vehicle, has the meaning given in section 172(1) of the Act

**vehicle importer** has the meaning given in section 172(1) of the Act

**weight** means,—

(a) for the purpose of the reference period within the meaning of regulation 9(2)(a), unladen weight as defined in section 2(1) of the Act; and

(b) for the purpose of the reference periods within the meaning of regulation 9(2)(b) to (d), the unladen mass of a vehicle determined in accordance with Schedule 3 of Land Transport Rule: Vehicle Efficiency and Emissions Data 2022.

Regulation 3 **disability vehicle**: replaced, on 5 September 2024, by regulation 4(1) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

Regulation 3 **expiry date**: replaced, on 1 January 2026, by section 14 of the Land Transport (Clean Vehicle Standard) Amendment Act 2025 (2025 No 73).

Regulation 3 **Type B vehicle** paragraph (b): revoked, on 5 September 2024, by regulation 4(2) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

## 4 Meaning of carbon dioxide credit

(1) A **carbon dioxide credit** is a unit, measured in grams of carbon dioxide per kilometre, that—

(a) is recorded in a carbon dioxide account holder's carbon dioxide account; and

(b) may be offset under regulation 14 or 27(3)(d), or transferred to another carbon dioxide account holder's carbon dioxide account in accordance with regulation 17, until it expires.

(2) A carbon dioxide credit comes into existence in a carbon dioxide account holder's carbon dioxide account in the following manner:

(a) in the case of a category 1 light vehicle importer, if the actual average vehicle carbon dioxide emissions across the fleet of vehicles imported by a category 1 light vehicle importer in an obligation year are less than the category 1 light vehicle importer fleet target applicable to that importer (as provided for in section 178 of the Act), the importer will accrue carbon dioxide credits on the close of 31 December in accordance with the formula in regulation 10(6):

(b) in the case of a category 2 light vehicle importer, if the importer imports a vehicle and the actual carbon dioxide emissions of the vehicle are less than the individual vehicle target applicable to that vehicle, the importer will accrue carbon dioxide credits at the point at which the importer imports the vehicle in accordance with the formula in regulation 10(7).

(3) A carbon dioxide credit may appear in a carbon dioxide account holder's carbon dioxide account only when—

(a) it is accrued by the account holder in accordance with subclause (2); or

(b) it is transferred into the account in accordance with regulation 17.

(4) A carbon dioxide credit ceases to exist when—

(a) the account holder of the carbon dioxide account in which the carbon dioxide credit is recorded offsets the carbon dioxide credit under regulation 14; or

(b) the carbon dioxide credit is mandatorily offset as part of revoking the account holder's approval as a Category 1 light vehicle importer under regulation 27(3); or

(c) the carbon dioxide credit reaches its expiry date; or

(d) the carbon dioxide account in which the carbon dioxide credit is held is closed under regulation 16(4).

### 5 Declaration of excluded vehicles

For the purpose of the definition of excluded vehicle in section 172(1) of the Act, the following vehicles are declared to be **excluded vehicles** for the purposes of Part 13 of the Act:

(a) a special interest vehicle as defined in Part 2 of Land Transport Rule: Frontal Impact 2001:

(b) a vehicle manufactured 40 years or more before the date on which it was certified for entry under the Act:

(c) a vehicle specified in paragraph (a) of the definition of low volume vehicle in Part 2 of Land Transport Rule: Vehicle Standards Compliance 2002 that is certified in accordance with the Low Volume Vehicle Code:

(d) a motor sport vehicle as defined in Part 2 of Land Transport Rule: Frontal Impact 2001:

(e) a vehicle operated by the Defence Force (within the meaning of section 2 of the Defence Act 1990) or a visiting force (within the meaning of section 4(1) of the Visiting Forces Act 2004) intended for deployment on military operations, which include, but are not limited to, humanitarian and disaster relief, non-combatant evacuations, peacekeeping, and combat:

(f) a disability vehicle.

Regulation 5(f): inserted, on 5 September 2024, by regulation 5 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

### 6 Transitional, savings, and related provisions

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

*Determination of carbon dioxide emissions*

### 7 Determination of carbon dioxide emissions

(1) For the purpose of section 174(2) of the Act, in the case of a Type A or Type B vehicle, the carbon dioxide emissions of an imported light vehicle are the

normalised data value determined in accordance with Land Transport Rule: Vehicle Efficiency and Emissions Data 2022 and contained in the database established and maintained under that rule.

(2) For the purpose of section 174(2) of the Act, in the case of a light vehicle other than a Type A or Type B vehicle, the carbon dioxide emissions of the vehicle to be recorded in a carbon dioxide account (for the purposes of section 187(b) of the Act) are—

(a) a value assigned by the Director, determined in a manner consistent with Land Transport Rule: Vehicle Efficiency and Emissions Data 2022, if the Director is satisfied that sufficient reliable information is available in relation to the vehicle; or

(b) a null value.

(3) For the purpose of section 174(3) of the Act, if the carbon dioxide emissions of a Type A or Type B vehicle have been determined using a test cycle other than the approved test cycle, the carbon dioxide emissions of the vehicle must be determined in accordance with Land Transport Rule: Vehicle Efficiency and Emissions Data 2022.

### *Formulas for purposes of obligations under clean vehicle standard*

### 8 Overview

(1) Regulation 10 sets out the formulas to be used by light vehicle importers for the purposes of determining and complying with their obligations under the clean vehicle standard in Part 13 of the Act.

(2) Category 1 light vehicle importers will use the following formulas:

(a) a formula for calculating individual vehicle targets (which provides a specific target for each vehicle), *see* regulation 10(1) to (3):

(b) a formula for calculating the category 1 light vehicle importer's fleet target (which provides the overall target based on the average of all individual vehicle targets), *see* regulation 10(4):

(c) a formula for calculating the category 1 light vehicle importer's actual average vehicle carbon dioxide emissions (which provides the actual average carbon dioxide emissions across the vehicles they import in the obligation year), *see* regulation 10(5):

(d) a formula for calculating the category 1 light vehicle importer's carbon dioxide credits (which determines, for the purposes of sections 176(2) and 177(1) of the Act, whether the actual average vehicle carbon dioxide emissions across the fleet of vehicles imported by the category 1 light vehicle importer in an obligation year exceed the category 1 light vehicle importer fleet target for that importer), *see* regulation 10(6).

(3) Category 2 light vehicle importers will use the following formulas:

(a) a formula for calculating individual vehicle targets (which is the same formula as for category 1 light vehicle importers), *see* regulation 10(1) to (3):

(b) a formula for calculating the category 2 light vehicle importer's carbon dioxide credits (which determines, for the purposes of section 181(1) and (2) of the Act, whether the carbon dioxide emissions of a vehicle they import exceed the category 2 light vehicle importer target), *see* regulation 10(7).

### 9 Information for purposes of formulas

(1) Subclauses (2) to (6) apply for the purposes of the formulas in regulation 10.

(2) The **reference period** means,—

(a) for the 2023 and 2024 obligation years, the period from 1 January 2019 to 31 December 2020; and

(b) for the 2025 and 2026 obligation years, the period from 1 January to 31 December 2023; and

(c) for the 2027 obligation year and every second obligation year that follows, the period from 1 January to 31 December of the year that is 2 years before the relevant obligation year; and

(d) for the 2028 obligation year and every second obligation year that follows, the period from 1 January to 31 December of the year that is 3 years before the relevant obligation year.

(3) The **arithmetic mean weight**,—

(a) for the reference period in subclause (2)(a), is—

(i) 1,441 kg for Type A vehicles; and

(ii) 1,999 kg for Type B vehicles; and

(b) for the reference period in subclause (2)(b) to (d), must be—

(i) calculated for all Type A vehicles and for all Type B vehicles; and

(ii) published in the *Gazette* by the Minister not later than 8 months before the commencement of the applicable obligation year.

(4) The **slope of the limit line**,—

(a) for the reference period in subclause (2)(a), is—

(i) 0.0841 for Type A vehicles; and

(ii) 0.0576 for Type B vehicles; and

(aa) for the reference period in subclause (2)(b),—

(i) in the case of Type A vehicles, is—

(A) 0.0457 for the 2025 obligation year; and

(B) 0.0343 for the 2026 obligation year; and

(ii) in the case of Type B vehicles, must be—

(A) determined in accordance with subclause (5); and

(B) published in the *Gazette* by the Minister not later than 8 months before the commencement of the applicable obligation year; and

(b) for the reference periods in subclause (2)(c) and (d), must be—

(i) determined in accordance with subclause (5); and

(ii) published in the *Gazette* by the Minister not later than 8 months before the commencement of the applicable obligation year.

(5) For the purposes of subclause (4)(aa)(ii) and (b), the slope of the limit line must be determined by—

(a) calculating the arithmetic mean emissions (in grams of carbon dioxide per kilometre) and arithmetic mean weight of all Type A and Type B vehicles imported in the reference period, for—

(i) each of the following weight bands for Type A vehicles: 500 to 1,200 kg, 1,201 to 1,300 kg, 1,301 to 1,400 kg, 1,401 to 1,500 kg, 1,501 to 1,600 kg, 1,601 to 1,700 kg, 1,701 to 1,800 kg, 1,801 to 1,900 kg, 1,901 to 2,000 kg, 2,001 to 2,100 kg, 2,101 to 2,200 kg, more than 2,200 kg; and

(ii) each of the following weight bands for Type B vehicles: 500 to 1,200 kg, 1,201 to 1,400 kg, 1,401 to 1,600 kg, 1,601 to 1,800 kg, 1,801 to 2,000 kg, 2,001 to 2,200 kg, more than 2,200 kg; and

(b) performing a simple linear regression of emissions data to weight data using the data generated under paragraph (a) for Type A vehicles and Type B vehicles, respectively, to result in a formula in the following form:

$$y = (l \times x) + b$$

where—

y is the arithmetic mean carbon dioxide emissions of Type A or Type B vehicles

l is the slope of the limit line—

for type A vehicles, when using data for Type A vehicles

for Type B vehicles, when using data for Type B vehicles

x is the arithmetic mean weight of Type A or Type B vehicles

b is the intercept in the relationship between x and y.

(6) In determining the **weight** of a vehicle to be used for the purposes of the formulas in regulation 10, the following rules concerning maximum and minimum weights apply:

(a) any Type A vehicle that has a weight of less than 1,200 kilograms must be treated as having a weight of 1,200 kilograms; and

(b) any Type A vehicle that has a weight of more than 2,000 kilograms must be treated as having a weight of 2,000 kilograms; and

(c) any Type B vehicle that has a weight of less than 1,600 kilograms must be treated as having a weight of 1,600 kilograms; and

(d) any Type B vehicle that has a weight of more than 2,300 kilograms must be treated as having a weight of 2,300 kilograms.

Regulation 9(3)(b)(ii): amended, on 3 October 2024, by regulation 6(1) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

Regulation 9(4)(aa): inserted, on 3 October 2024, by regulation 6(2) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

Regulation 9(4)(b): replaced, on 3 October 2024, by regulation 6(3) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

Regulation 9(5): amended, on 3 October 2024, by regulation 6(4) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

Regulation 9(6): replaced, on 1 January 2025, by regulation 6(5) of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

## 10 Formulas

*Formula to calculate individual vehicle targets—applying to both category 1 and category 2 light vehicle importers*

(1) The individual vehicle target for a Type A vehicle and for a Type B vehicle, respectively, must be calculated using the following formula:

$$\text{individual vehicle target} = \text{annual vehicle target} + l \times (w - w_0)$$

where—

annual vehicle target means the annual Type A vehicle target or the annual Type B vehicle target, as the case may be

$l$ is the slope of the limit line in accordance with regulation 9(4)

$w$ is the weight of the vehicle

$w_0$ is the arithmetic mean weight of all Type A vehicles or, as the case may be, Type B vehicles imported in the reference period.

(2) The individual vehicle target must be rounded to the nearest whole integer by,—

(a) in the case of a number ending in .5 or greater, rounding it to the next highest integer; and

(b) in the case of a number ending in less than .5, rounding it down to be an integer.

(3) If the calculation of the individual target results in a negative number, the individual vehicle target becomes zero.

*Other formulas applying to category 1 light vehicle importers*

(4) The category 1 light vehicle importer fleet target must be calculated using the following formula:

$$\text{category 1 light vehicle importer fleet target} = s \div n$$

where—

s is the sum of the individual vehicle targets for every vehicle (Type A or Type B) that the importer has imported in the obligation year

n is the total number of vehicles (Type A or Type B) that the importer has imported in the obligation year.

(5) The actual average vehicle carbon dioxide emissions of a category 1 light vehicle importer must be calculated using the following formula:

$$\text{category 1 light vehicle importer actual average vehicle carbon dioxide emissions} = a \div n$$

where—

a is the sum of the carbon dioxide emissions of every vehicle (Type A or Type B) that the importer has imported in the obligation year

n is the total number of vehicles (Type A or Type B) that the importer has imported in the obligation year.

(6) The carbon dioxide credits of a category 1 light vehicle importer must be calculated using the following formula:

$$\text{category 1 light vehicle importer carbon dioxide credits} = s - a$$

where—

s is the sum of the individual vehicle targets for every vehicle (Type A or Type B) that the importer has imported in the obligation year

a is the sum of the carbon dioxide emissions of every vehicle (Type A or Type B) that the importer has imported in the obligation year.

If the calculation results in a negative number, there are no carbon dioxide credits accrued.

*Other formula applying to category 2 light vehicle importers*

(7) The carbon dioxide credits in relation to each vehicle imported by a category 2 light vehicle importer must be calculated using the following formula:

$$\text{category 2 light vehicle importer carbon dioxide credits} = t - e$$

where—

t is the individual vehicle target for the vehicle (Type A or Type B) that the importer has imported

e is the carbon dioxide emissions of the vehicle (Type A or Type B) that the importer has imported.

If the calculation results in a negative number, there are no carbon dioxide credits accrued.

*Opening, closing, and operation of carbon dioxide accounts*

### 11 Application procedure to open carbon dioxide account

(1) To open a carbon dioxide account, the proposed account holder must—

(a) apply to the Director to open a carbon dioxide account via the CVS system; and

(b) provide the information required by subclause (2).

(2) The information that must be provided is—

(a) the full legal name of the proposed account holder:

(b) the proposed account holder's—

(i) physical address for service in New Zealand:

(ii) postal address:

(iii) phone number:

(iv) email address:

(c) the New Zealand Business Number (**NZBN**) of the proposed account holder, if any:

(d) whether the account is for the importation of new or used light vehicles:

(e) whether the proposed account holder holds an existing carbon dioxide account and, if applicable, the number of that account:

(f) whether the proposed account holder has previously held a carbon dioxide account and, if applicable, the number of that account:

(g) any other information that the Director reasonably requires.

### 12 Powers of Director to verify information, etc, for purposes of transactions

(1) The powers conferred by subclause (2) apply to the following applications and transactions provided for in these regulations:

(a) an application for a carbon dioxide account:

(b) an application for approval as a category 1 light vehicle importer:

(c) an application by a category 1 light vehicle importer to defer an obligation under section 179 of the Act:

(d) making carbon dioxide credits available for offsetting against charges imposed under section 177 or 182 of the Act:

(e) a transfer of carbon dioxide credits to or from carbon dioxide accounts under section 180 or 184 of the Act:

(f) a requirement from an account holder to close a carbon dioxide account under section 190 of the Act:

(g) any other dealing with a carbon dioxide account where identity or authorisation must be established, for example, correcting information in an account.

(2) The Director may, for the purposes of the applications and transactions referred to in subclause (1),—

(a) take any appropriate and reasonable steps that may be required to do the following:

(i) verify the identity of the applicant or, in relation to the transactions referred to in subclause (1)(d) to (f), an account holder; and

(ii) if the applicant or account holder is an entity other than a natural person, establish that the application or transaction is authorised by that entity; and

(b) require the applicant or account holder to provide any additional information that the Director reasonably requires.

### 13 Information to be contained in carbon dioxide accounts

(1) A carbon dioxide account must contain the following information in relation to light vehicles:

(a) in relation to the account and account holder,—

(i) the account number:

(ii) the full legal name of the account holder:

(iii) whether the account is for new or used vehicles:

(iv) whether the account holder is a category 1 light vehicle importer or a category 2 light vehicle importer:

(b) in relation to each light vehicle imported by the account holder,—

(i) data that identifies the vehicle:

(ii) the carbon dioxide emissions of the vehicle in grams of carbon dioxide per kilometre and as an integer.

(2) A carbon dioxide account in relation to Type A or Type B light vehicles must also contain the following information:

(a) in relation to each Type A or Type B vehicle,—

(i) whether the vehicle is Type A or Type B:

(ii) the individual vehicle target for the vehicle (*see* regulation 10(1) to (3)):

(b) in relation to carbon dioxide credits,—

(i) credits transferred into the account and the date of each transfer:

(ii) credits transferred out of the account and the date of each transfer:

(iii) credits accrued by the account holder in accordance with regulation 4(2):

(iv) credits offset under section 177 or 182 of the Act or regulation 27(3):

(v) credits that may be made available for offsetting against charges imposed under section 177 or 182 of the Act or for transferring out of the account:

(vi) the expiry date of credits:

(c) in relation to each account, including where the account is in deficit,—

(i) sums paid from the account:

(ii) if the account holder is a category 1 light vehicle importer, applicable charges under section 177 of the Act:

(iii) if the account holder is a category 2 light vehicle importer, applicable charges under section 182 of the Act:

(d) in relation to charges,—

(i) the date on which any charge associated with the account was paid, and the amount paid:

(ii) any outstanding charges that apply to the account.

### 14 How carbon dioxide accounts must be operated

(1) A carbon dioxide account holder must ensure that the information in their carbon dioxide account is current and correct, including that each vehicle has been matched with the correct carbon dioxide emissions value and weight before the entry certification process for the vehicle is completed.

(2) An account holder may carry out the following transactions in relation to credits in their account:

(a) transfer credits to another account holder as provided for in sections 180 and 184 of the Act and regulation 17:

(b) make credits available for offsetting against charges imposed under section 177 or 182 of the Act.

(3) For the purposes of the transactions referred to in subclause (2), the Director must ensure that the operation of the carbon dioxide account allows the account holder to determine, by reference to the expiry date of the credits in their account, which credits in the account are to be transferred or are available for offsetting.

(4) If an account holder elects not to make credits in their account available for offsetting against charges, the account holder will be liable for the full extent of the charges.

(5) *[Revoked]*

(6) *[Revoked]*

(7) *[Revoked]*

Regulation 14(5): revoked, on 30 June 2023, by regulation 14(7).

Regulation 14(6): revoked, on 30 June 2023, by regulation 14(7).

Regulation 14(7): revoked, on 30 June 2023, by regulation 14(7).

### 15 When charges are payable

(1) A category 1 light vehicle importer must pay any charges under section 177 of the Act not later than 10 working days after 31 March of the year following the relevant obligation year.

(2) A category 2 light vehicle importer must pay charges under section 182 of the Act as soon as the charges apply.

### 16 Closing carbon dioxide accounts

(1) To close a carbon dioxide account, the account holder must lodge a requirement to close the carbon dioxide account via the CVS system.

(2) The requirement to close a carbon dioxide account must include the following information:

(a) the name of the account holder:

(b) the number of the carbon dioxide account.

(3) The Director must not close a carbon dioxide account unless all charges associated with the account have been paid.

(4) As soon as the Director closes a carbon dioxide account, any carbon dioxide credits that were in the account immediately before the closure cease to exist.

*Transferring carbon dioxide credits*

### 17 Procedure and requirements for transferring carbon dioxide credits between accounts

(1) A carbon dioxide account holder who wishes to transfer carbon dioxide credits in their carbon dioxide account to the carbon dioxide account of another account holder must do so via the CVS system, in accordance with the procedure for transferring credits notified through that system.

(2) The procedure notified must include in the information the account holder provides—

(a) the number of the account from which credits are transferred; and

(b) the number of the account to which the credits are transferred; and

(c) the number of credits transferred; and

(d) the expiry date of each credit; and

(e) the date of the transfer.

(3) To avoid doubt, carbon dioxide credits—

(a) will be transferred in the form of grams of carbon dioxide per kilometre; and

(b) will expire in accordance with section 178(3) or 183(2) of the Act, despite the date of any transfer.

Regulation 17(3)(b): replaced, on 1 January 2026, by section 15 of the Land Transport (Clean Vehicle Standard) Amendment Act 2025 (2025 No 73).

*Targets for reducing carbon dioxide emissions*

Heading: inserted, on 3 October 2024, by regulation 7 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

### 17A Targets for reducing carbon dioxide emissions

The targets for the purposes of calculating the weight-adjusted target applicable to each vehicle importer in accordance with these regulations are,—

(a) for the calendar year beginning on 1 January 2025,—

(i) for Type A vehicles, 112.6 grams; and

(ii) for Type B vehicles, 223 grams; and

(b) for the calendar year beginning on 1 January 2026,—

(i) for Type A vehicles, 108 grams; and

(ii) for Type B vehicles, 207 grams; and

(c) for the calendar year beginning on 1 January 2027,—

(i) for Type A vehicles, 103 grams; and

(ii) for Type B vehicles, 175 grams; and

(d) for the calendar year beginning on 1 January 2028,—

(i) for Type A vehicles, 76 grams; and

(ii) for Type B vehicles, 144 grams; and

(e) for the calendar year beginning on 1 January 2029,—

(i) for Type A vehicles, 65 grams; and

(ii) for Type B vehicles, 131 grams.

Regulation 17A: inserted, on 3 October 2024, by regulation 7 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184).

*Deferring obligations to meet carbon dioxide emissions targets*

### 18 Procedure and requirements for deferring obligation to meet carbon dioxide emission targets

(1) A category 1 light vehicle importer who wishes to defer their obligation to meet the category 1 light vehicle importer fleet target for an obligation year must—

(a) apply to the Director for approval via the CVS system before 1 October of the relevant obligation year; and

(b) provide the information required by subclause (2).

(2) The information that must be provided is—

(a) the carbon dioxide account holder's name:

(b) the carbon dioxide account holder's account number:

(c) to the extent that it is relevant to assessing an applicant's ability to meet year 1 and year 2 obligations, and with any necessary modifications,—

(i) the information required by regulation 21(2); and

(ii) information and data relevant to assessing an applicant's ability to meet year 1 and year 2 obligations (*see* regulation 19); and

(iii) any other information relevant to assessing the risk of non-payment to the Crown.

(3) The Director may approve or reject an application by notice to the account holder.

(4) The Director's decision to approve or reject an application must be made after considering the account holder's ability to meet both the year 1 and year 2 obligations and the need to manage the risk that the account holder will not pay charges likely to be owed.

### 19 Calculation of charges when one year's obligation deferred to next year

(1) This regulation applies if a category 1 light vehicle importer receives the Director's approval to defer their obligation to meet the category 1 light vehicle importer fleet target for an applicable obligation year (**year 1**) until the following obligation year (**year 2**).

(2) The following provisions apply for the purposes of calculating the charges payable by the importer:

(a) vehicles imported in year 1 must be measured against the year 1 target:

(b) if the actual average vehicle carbon dioxide emissions across the fleet of vehicles imported in year 1 exceed the year 1 target at the end of year 1, the carbon dioxide account will be in debit by the amount in excess:

(c) the debit amount is to remain in the carbon dioxide account and the vehicle importer will not be liable for charges at the end of year 1:

(d) the debit amount is to be carried into year 2:

(e) vehicles imported in year 2 are to be measured against the year 2 target:

(f) if the actual average vehicle carbon dioxide emissions across the fleet of vehicles imported in year 2 and the debit amount carried over from year 1 exceed the year 2 target at the end of year 2, the charges specified in section 177 of the Act relating to year 2 are to apply to the excess amount.

(3) For the purposes of this regulation, a **debit amount** will result if the sum of the individual vehicle targets for every vehicle that the importer has imported in the obligation year, less the sum of the carbon dioxide emissions of every vehicle that the importer has imported in the obligation year, results in a negative number.

(4) Any debit amount referred to in this regulation may be offset by the transfer of 1 or more credits into the account.

*Provisions concerning approval as category 1 light vehicle importer*

### 20 Meaning of terms in regulations 21 to 26

In regulations 21 to 26,—

(a) a person has a **disqualifying status** if the person—

(i) has been convicted of an offence under the Fair Trading Act 1986 or the Motor Vehicle Sales Act 2003 in the previous 5 years; or

(ii) has been convicted of an offence involving dishonesty in the previous 5 years; or

(iii) has been prohibited under the Companies Act 1993, the Financial Markets Conduct Act 2013, or the Takeovers Act 1993 from being a director or promoter of, or being concerned or taking part in the management of, an incorporated or unincorporated body; or

(iv) is an undischarged bankrupt; and

(b) **insolvency process**, in respect of a person, means—

(i) receivership under the Receiverships Act 1993, liquidation under the Companies Act 1993, or bankruptcy under the Insolvency Act 2006:

(ii) the commencement of a proceeding or filing of an application for receivership, liquidation, or bankruptcy of the person:

(iii) the appointment by the person of a receiver, a trustee (related to any insolvency or governance concern), a manager, an administrator, or a statutory manager or similar officer in respect of the person or the whole or any material part of their assets (regardless of whether the appointment remains current or was made in the past and has terminated):

(iv) the person making, or proposing to make, a general assignment, an arrangement, a scheme, a compromise, or a composition with or for the benefit of their creditors, in respect of the person's indebtedness generally with a view to avoiding, or in expectation of, insolvency or liquidation (including entering into a compromise in accordance with Part 14 of the Companies Act 1993; and

(c) for the purposes of regulation 21,—

(i) entities are **related parties** of an account holder or proposed account holder (**A**) if the entities, directly or indirectly or through 1 or more intermediaries, exercise control over A or are controlled by, or under common control with, A. Such entities may include, but are not limited to, holding companies, subsidiaries, joint ventures involving entities, and other contractual arrangements involving entities; and

(ii) individuals and their close family members or trusts are **related parties** of A if they own, directly or indirectly, an interest in the voting power of A that gives them significant influence over A; and

(iii) key management personnel are **related parties** of A if they have authority and responsibility for planning, directing, and controlling the activities of A. Such key management personnel may include, but are not limited to, directors and persons who are not directors but occupy a position that allows them to exercise significant influence over the management or administration of A (for example, a chief executive or chief financial officer); and

(iv) entities are **related parties** of A if a substantial interest in their voting power is owned, directly or indirectly, by any person described in subparagraph (ii) or (iii) who is able to exercise significant influence over A. Such entities may include, but are not limited to, entities owned by directors or major shareholders of A and entities that have a member of key management personnel, in common with A.

## 21 Procedure for approving carbon dioxide account holder as category 1 light vehicle importer

(1) A carbon dioxide account holder who wishes to be approved as a category 1 light vehicle importer must—

(a) apply to the Director via the CVS system; and

(b) provide the information required by subclause (2).

(2) The information that must be provided is—

(a) the name of the carbon dioxide account holder:

(b) the account number:

(c) the applicant's registration details under the Motor Vehicle Sales Act 2003:

(d) a compliance plan, in a form determined by the Director, showing the applicant's intentions for the obligation year in which the application is made, in relation to—

(i) vehicle imports (including, for Type A and Type B vehicles respectively, the quantity, fuel type, average weight, and average carbon dioxide emissions in grams of carbon dioxide per kilometre):

(ii) meeting or not meeting emissions targets:

(iii) paying charges under section 177 or 182 of the Act:

(iv) obtaining credits:

(e) whether the applicant has a disqualifying status or is subject to an insolvency process:

(f) whether the applicant is under investigation or subject to any process that could result in a disqualifying status or insolvency process:

(g) whether any related party of the applicant has a disqualifying status or is subject to an insolvency process (but only to the extent that the applicant could be reasonably expected to know this information):

(h) whether any related party of the applicant is under investigation or subject to any process that could result in a disqualifying status or insolvency process (but only to the extent that the applicant could be reasonably expected to know this information):

(i) any matter known to the applicant that the applicant considers is relevant to the Director's decision under regulation 22.

(3) The Director may require the applicant to provide, in a form determined by the Director, any of the following information:

(a) a description of the applicant's business:

(b) information relevant to the applicant's identity (as an individual or a company):

(c) information relevant to the structure of the applicant (including relationships between the applicant and related parties):

(d) information about the applicant's funding (including facilities available, securities granted to, and guarantees and indemnities given by, the applicant):

(e) financial information (including relevant financial statements and auditor's reports, information about matters that affect, or are likely to affect, the applicant's financial position, and details of any credit ratings):

(f) information about the applicant's trading history (including over the previous 5 years).

(4) The Director may require an applicant to provide additional information reasonably necessary for the Director to—

(a) verify any of the information that the applicant must provide under subclauses (2) and (3); and

(b) consider any of the following:

(i) the charges likely to be owed if the applicant were a category 1 light vehicle importer:

(ii) the risk that the applicant cannot or will not pay the charges likely to be owed:

(iii) how best to manage any risk referred to in subparagraph (ii); and

(c) satisfy the Director, on reasonable grounds, that the applicant will continue trading as the same legal entity for at least the following 2 years.

(5) For the purposes of subclause (2)(d), the **obligation year**, for applications made in 2022, is 2023.

### 22 Criteria for approving person as category 1 light vehicle importer

(1) The Director may approve an application under regulation 21 if the Director is satisfied that—

(a) the applicant is carrying on the business of importing new or used light vehicles; and

(b) in the case of an applicant carrying on the business of importing used light vehicles, the applicant—

(i) has continuously carried on business as a used light vehicle importer for at least the previous 5 years; and

(ii) can reasonably be expected to carry on that business, trading as the same entity, for the next 2 years; and

(c) the applicant has provided credible information as to the extent to which the applicant anticipates meeting applicable category 1 light vehicle importer fleet targets; and

(d) the risk that the applicant cannot or will not pay charges under section 177 of the Act is adequately managed; and

(e) the applicant does not have a disqualifying status and is not subject to an insolvency process.

(2) The Director may grant an approval subject to any conditions that the Director considers to be appropriate and reasonable to manage the risk that the account holder cannot or will not pay the charges likely to be owed.

### 23 Information for purposes of Director's decision on application

The Director, in deciding whether to approve an application and on what conditions, if any, may take the following information into account:

(a) information provided by the applicant under regulation 21:

(b) information obtained by any person in the performance or exercise of a function, duty, or power under the Act or any other land transport Act:

(c) any publicly available information:

(d) any other information lawfully available to the Director to use for that purpose.

### 24 Conditions of approval of person as category 1 light vehicle importer

An approval as a category 1 light vehicle importer is granted subject to—

(a) the conditions imposed by the Director under regulation 22(2) (if any); and

(b) the condition that the vehicle importer must notify the Director of any significant changes in their position in relation to any of the approval criteria referred to in regulation 22(1); and

(c) the condition that the vehicle importer must notify the Director if the importer becomes a person of disqualified status or an insolvency process is commenced in respect of the vehicle importer; and

(d) the condition that, not later than 1 November each year, the vehicle importer must provide a compliance plan, in the form specified under regulation 21(2)(d), stating how they intend to achieve or not achieve the category 1 light vehicle importer fleet target in the following obligation year; and

(e) the condition that the vehicle importer must notify the Director of any significant departure from the compliance plan.

### 25 Category 2 light vehicle importers approved to comply as category 1 light vehicle importers: transitional provision

(1) This regulation applies to a category 2 light vehicle importer approved by the Director to comply as a category 1 light vehicle importer.

(2) Any credits that are recorded while the importer was complying as a category 2 importer will remain in the account holder's carbon dioxide account and may be used when the importer is complying as a category 1 light vehicle importer.

(3) To avoid doubt, any vehicles imported when the account holder was a category 2 light vehicle importer must, for the purposes of the formulas in regulation 10(4) to (6), be treated as not having been imported by the category 1 light vehicle importer.

### 26 Criteria for revoking approval of person as category 1 light vehicle importer

(1) The Director may revoke an account holder's approval as a category 1 light vehicle importer if—

(a) 1 or more of the grounds for revocation in subclause (2) apply; and

(b) the Director has given the account holder reasonable notice in accordance with subclause (3); and

(c) the account holder has failed to comply with the requirements specified in the notice.

(2) The following are grounds for revocation of an account holder's approval:

(a) the Director is satisfied that the account holder has failed to comply with 1 or more conditions of approval as a category 1 light vehicle importer:

(b) the account holder has failed to pay applicable charges as required by regulation 15 or as otherwise notified by the Director:

(c) the Director is satisfied that the continued approval of the account holder as a category 1 light vehicle importer poses an unreasonable risk that the account holder will not pay charges likely to be owed:

(d) there has been repeated or serious failure by the account holder to comply with any requirement in Part 13 of the Act, these regulations, or Land Transport Rule: Vehicle Efficiency and Emissions Data 2022:

(e) the account holder or a related party has become a person of disqualified status or an insolvency process has been commenced in respect of them:

(f) the Director is no longer satisfied that the account holder would meet the requirements to be approved as a category 1 light vehicle importer.

(3) In this regulation, **reasonable notice** means written notice to the account holder of the Director's intention to revoke their approval as a category 1 light vehicle importer, including—

(a) the grounds for the proposed revocation; and

(b) the requirements that the account holder must comply with to retain their approval as a category 1 light vehicle importer; and

(c) the date by which the account holder must have complied with the specified requirements, which must allow sufficient opportunity in the circumstances for the account holder to comply with those requirements.

### 27 Revocation of approval to comply as category 1 light vehicle importer: transitional provisions

(1) This regulation applies if—

(a) the Director revokes an account holder's approval as a category 1 light vehicle importer under regulation 26; or

(b) the account holder requests the Director, in writing, to revoke their approval as a category 1 light vehicle importer.

(2) The revocation takes effect on the date stated in a notice in writing to the account holder.

(3) On the date of the revocation, the Director must—

(a) prevent any credits being transferred out of the account until all steps under paragraphs (b) to (d) have been completed; and

(b) calculate the actual average vehicle carbon dioxide emissions under regulation 10(5) as at the date of revocation; and

(c) calculate the category 1 light vehicle importer fleet target under regulation 10(4) as at the date of revocation; and

(d) offset any credits in the account (despite regulation 14(4)); and

(e) calculate the charges owed applying section 177 of the Act as at the date of revocation and treating the figures calculated under paragraphs (b) and (c) as reflecting all vehicles imported by the category 1 light vehicle importer in the current year.

(4) Any outstanding charges are due on the day after the date of revocation.

(5) The Director may, at the Director's discretion, enter into an arrangement with the account holder for repayment of any outstanding charges.

(6) The account holder must comply with the Act and regulations as a category 2 light vehicle importer from the date on which the revocation takes effect.

(7) To avoid doubt, if, after calculation under subclause (3)(e), no charges are owing, the account holder retains any credits in its account that are not offset under subclause (3)(d).

*Keeping and access to records of carbon dioxide accounts*

### 28 Certain information in CVS system and record of carbon dioxide accounts to be publicly available

(1) In establishing and maintaining the record of carbon dioxide accounts and operating the CVS system, the Director must ensure that, subject to subclause (2), the following information is publicly available for each account (whether the account relates to new or used light vehicles) at all reasonable times:

(a) the carbon dioxide account holder's name and associated account number:

(b) the contact details of the account holder:

(c) whether the account relates to new or used light vehicles:

(d) whether the account holder is a category 1 or category 2 light vehicle importer:

(e) for category 1 light vehicle importers,—

(i) the individual vehicle target, carbon dioxide emissions, weight of each vehicle, and vehicle type (Type A or Type B); and

(ii) the fleet targets applicable to the category 1 light vehicle importer for each previous obligation year; and

(iii) their actual average vehicle carbon dioxide emissions and average vehicle weight from each previous obligation year; and

(iv) their level of achievement (accounting for any transfers and deferral) of applicable targets for each previous obligation year:

(f) for category 2 light vehicle importers,—

(i) the individual vehicle target, carbon dioxide emissions, weight of each vehicle, and vehicle type (Type A or Type B); and

(ii) the level of achievement (accounting for any transfers and deferral) of applicable targets for each previous obligation year:

(g) the carbon dioxide emissions targets applicable to the account holder for each obligation year:

(h) the number of vehicles imported by the account holder in each obligation year.

(2) The Director must not make the following information publicly available:

(a) the information referred to in regulation 13(2)(c)(i) and 13(2)(d)(i) and (ii):

(b) information supplied with an application by an account holder to be approved as a category 1 light vehicle dealer:

(c) any compliance plan provided by an account holder:

(d) any information the disclosure of which would be inconsistent with any of the privacy principles set out in section 22 of the Privacy Act 2020.

(3) *[Revoked]*

(4) *[Revoked]*

(5) *[Revoked]*

Regulation 28(3): revoked, on 30 June 2023, by regulation 28(5).

Regulation 28(4): revoked, on 30 June 2023, by regulation 28(5).

Regulation 28(5): revoked, on 30 June 2023, by regulation 28(5).

### 29 Person may apply for information not publicly available in record of carbon dioxide account

(1) A person who wishes to receive, from the record of carbon dioxide accounts, information that is not publicly available must apply to the Director via the Agency's Internet site.

(2) The Director may refuse to provide information if the Director considers that—

(a) disclosure of the information would be inconsistent with any of the information privacy principles set out in section 22 of the Privacy Act 2020:

(b) the information may reasonably be regarded as confidential or commercially sensitive, or it is otherwise necessary to withhold it under the Official Information Act 1982.

*Information to be kept by vehicle importers*

### 30 Information and data to be collected and kept for purposes of clean car standard

(1) A vehicle importer must collect and keep all information related to their importing of light vehicles in an obligation year including, but not limited to,—

(a) the quantity of vehicles imported; and

(b) the make, model, and identification number of each vehicle imported; and

(c) the date on which each vehicle was imported.

(2) The information may be kept in electronic form, provided the information is readily available at all times.

(3) *See* section 194(2) of the Act, which states how long information must be kept.

*Unpaid charges*

### 31 Recovery of unpaid charges

The Director may recover any unpaid charges under section 177 or 182 of the Act as a debt due to the Crown.

Regulation 31: amended, on 26 November 2022, by section 12 of the Land Transport (Clean Vehicles) Amendment Act (No 2) 2022 (2022 No 64).

*Clean vehicle standard cost recovery fee*

Heading: inserted, on 1 July 2025, by regulation 4 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2025 (SL 2025/87).

### 32 Clean vehicle standard cost recovery fee

(1) An applicant for registration under Part 17 of the Act of either of the following types of vehicle that has not previously been registered must pay to the Agency a clean vehicle standard cost recovery fee of $19.53 (excluding goods and services tax):

(a) a Type A vehicle:

(b) a Type B vehicle.

(2) The applicant must pay the clean vehicle standard cost recovery fee when they pay the fee for registration of the vehicle.

(3) The Agency may impose an additional reasonable charge on the applicant in connection with the administration of payment of the clean vehicle standard cost recovery fee.

(4) The Director may waive or refund the clean vehicle standard cost recovery fee, in whole or in part, if the Director is satisfied in a particular case that—

(a) a person has paid the fee in error; or

(b) there are special circumstances applicable to the case.

Regulation 32: inserted, on 1 July 2025, by regulation 4 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2025 (SL 2025/87).

## 33 Unpaid clean vehicle standard cost recovery fees

(1) The Director may decline to process a person's registration application until the person has paid a clean vehicle standard cost recovery fee and any associated administration charge for which they are liable under regulation 32.

(2) The Director may recover an unpaid clean vehicle standard cost recovery fee and any associated administration charge as a debt due to the Crown.

Regulation 33: inserted, on 1 July 2025, by regulation 4 of the Land Transport (Clean Vehicle Standard) Amendment Regulations 2025 (SL 2025/87).

# 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 in these regulations as made.

Rachel Hayward,
Acting Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 1 November 2022.

## Notes

### *1 General*

This is a consolidation of the Land Transport (Clean Vehicle Standard) Regulations 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

### *2 Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

### *3 Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

### *4 Amendments incorporated in this consolidation*

Land Transport (Clean Vehicle Standard) Amendment Act 2025 (2025 No 73): Part 2

Land Transport (Clean Vehicle Standard) Amendment Regulations 2025 (SL 2025/87)

Land Transport (Clean Vehicle Standard) Amendment Regulations 2024 (SL 2024/184)

Land Transport (Clean Vehicles) Amendment Act (No 2) 2022 (2022 No 64): section 12

Land Transport (Clean Vehicle Standard) Regulations 2022 (SL 2022/285): regulations 14(7), 28(5)

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