



Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024

Public Act 2024 No 9
Date of assent 7 March 2024
Commencement see section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024.

2 Commencement

- (1) This Act comes into force on 1 July 2024.
- (2) However,—
 - (a) sections 6 and 7 come into force on the day after Royal assent; and
 - (b) in Schedule 3 (consequential amendments to other Acts), the items relating to the following Acts come into force on 1 July 2025:
 - (i) Goods and Services Tax Act 1985;
 - (ii) Land Transport Act 1998;
 - (iii) Search and Surveillance Act 2012.

Part 1

Abolition of regional fuel tax

Amendments to Land Transport Management Act 2003

3 Principal Act

Sections 4 and 5 amend the Land Transport Management Act 2003.

4 Subpart 3 of Part 2 repealed

Repeal subpart 3 of Part 2.

5 Schedule 1AA amended

In Schedule 1AA,—

- (a) insert the Part set out in Schedule 1 of this Act as the last Part; and
- (b) make all necessary consequential amendments.

*Amendment to Land Transport Management (Regional Fuel Tax Scheme—
Auckland) Order 2018*

6 Principal order

Section 7 amends the Land Transport Management (Regional Fuel Tax Scheme—Auckland) Order 2018.

7 Schedule 2 amended

In Schedule 2, revoke the items relating to Projects 1 to 3, 5, 7 to 11, 13, and 14.

Revocations of secondary legislation

8 Secondary legislation revoked

The following secondary legislation is revoked:

- (a) Land Transport Management (Regional Fuel Tax) Regulations 2018 (LI 2018/102);
- (b) Land Transport Management (Regional Fuel Tax Scheme—Auckland) Order 2018 (LI 2018/103).

Part 2**Consequential amendments**

Consequential amendments to Local Government Act 2002

9 Principal Act

Sections 10 to 13 amend the Local Government Act 2002.

10 Section 103 amended (Revenue and financing policy)

Repeal section 103(2)(ia).

11 Section 200 amended (Limitations applying to requirement for development contribution)

Repeal section 200(3)(a)(vi).

12 Schedule 1AA amended

In Schedule 1AA,—

- (a) insert the Part set out in Schedule 2 of this Act as the last Part; and

(b) make all necessary consequential amendments.

13 Schedule 10 amended

In Schedule 10, repeal clause 34B.

Consequential amendments to other Acts

14 Consequential amendments to other Acts

Amend the Acts specified in Schedule 3 as set out in that schedule.

Schedule 1
**New Part 5 inserted into Schedule 1AA of Land Transport
Management Act 2003**

s 5

Part 5
**Provisions relating to Land Transport Management (Repeal of
Regional Fuel Tax) Amendment Act 2024**

16 Interpretation

(1) In this Part, unless the context otherwise requires,—

amendment Act means the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024

Auckland RFT means regional fuel tax payable under the Auckland RFT scheme

Auckland RFT order means the Land Transport Management (Regional Fuel Tax Scheme—Auckland) Order 2018

Auckland RFT reserve fund means the regional fuel tax reserve fund operated by the Auckland Council under section 65ZA in relation to the Auckland RFT scheme

Auckland RFT scheme means the regional fuel tax scheme established by the Auckland RFT order

end date means the close of 30 June 2024

RFT regulations means the Land Transport Management (Regional Fuel Tax) Regulations 2018.

(2) Unless the context otherwise requires,—

(a) a reference in this Part, or in a provision referred to by this Part, to legislation repealed or revoked on the end date by the amendment Act is to that legislation as it was immediately before the end date; and

(b) any expression used in this Part, or in a provision referred to by this Part, that was defined by section 65A or regulation 3(1) of the RFT regulations immediately before the end date has the meaning given in that definition.

17 Application

Clauses 18 to 25 apply despite the repeal of subpart 3 of Part 2 of this Act, and the revocation of the Auckland RFT order and the RFT regulations, by the amendment Act.

18 Agency advice

The Agency must, until the end of June 2025, continue to provide the Minister of Finance and the responsible Minister with the following advice on request, in accordance with section 65N(a):

- (a) advice in relation to subpart 3 of Part 2 of this Act:
- (b) advice in relation to the Auckland RFT scheme.

19 Registries, record keeping, and returns

- (1) Sections 65Q to 65T and Part 3 of the RFT regulations (which relate to the keeping of registries of RF taxpayers, users of fuel for exempt purposes, and exempt-use-only locations) continue to apply until the end of June 2025.
- (2) Section 65U and Part 4 of the RFT regulations (which require RF taxpayers and others to keep records related to the acquisition or supply of fuel) continue to apply until the end of June 2025 in relation to any acquisition or supply to which the Auckland RFT scheme applied.
- (3) An RF taxpayer by whom Auckland RFT is payable in respect of any supplies or transfers of fuel in June 2024 must file a return for that month with the Agency in accordance with section 65V.

20 Assessment and payment of tax

Sections 65O, 65P, 65W, and 65X, regulation 5 of the RFT regulations, and clauses 3, 5, and 6 of the Auckland RFT order continue to apply until the end of June 2025 for the following purposes:

- (a) the assessment, reassessment, payment, or recovery, under section 65W or 65X, of Auckland RFT for any period before the end date:
- (b) the determination, payment, or recovery, under section 65W or 65X, of any filing penalty, late-payment penalty, under-reporting penalty, or enforcement costs in respect of Auckland RFT for any period before the end date:
- (c) the repayment or credit under section 65X of any RFT overpayment.

21 Accounting for regional fuel tax

- (1) The Agency must continue to account for the things referred to in section 65Y(1) until clause 22(2) to (4) (which relates to final accounting and payment between the Agency and the Auckland Council) has been complied with.
- (2) For each year until the year in which clause 22(2) to (4) is complied with, the annual report of the Agency must continue to report on the Auckland RFT scheme and include the things referred to in section 65Y(2).
- (3) The Agency must make a quarterly report to the responsible Minister under section 65Y(3), and make the report available on its Internet site under section 65Y(4), for the quarter immediately before the end date.

22 Disbursement of proceeds*Top-up funding*

- (1) If, at any time between the end date and the end of June 2025, the Agency considers that the section 65Z rebate reserve fund or other revenue that it holds from the Auckland RFT scheme is likely to be insufficient for the payment of rebates in relation to the Auckland RFT scheme or the payment of scheme administration or winding-up costs, it may require the Auckland Council to pay it an amount or amounts from the Auckland RFT reserve fund to fund those payments.

Final accounting and payment

- (2) As soon as practicable after the end of June 2025, the Agency must account to the Auckland Council for the following:
- (a) the section 65Z rebate reserve fund as carried forward at the end date, any amount paid under subclause (1), and any other revenue from the Auckland RFT scheme that the Agency carried forward at the end date or received after the end date;
 - (b) any rebates that the Agency paid in relation to the Auckland RFT scheme after the end date, and any scheme administration or winding-up costs that the Agency carried forward at the end date or incurred after the end date.
- (3) If the amount of the things accounted for under subclause (2)(a) is greater than the amount of the agreed scheme establishment fee and the rebates and costs under subclause (2)(b), the Agency must, as soon as practicable, pay the difference to the Auckland Council.
- (4) If the amount of the things accounted for under subclause (2)(a) is less than the amount of the agreed scheme establishment fee and the rebates and costs under subclause (2)(b), the Auckland Council must, as soon as practicable, pay the difference to the Agency from the Auckland RFT reserve fund.
- (5) The obligation under clause 4 in Part 1 of this schedule for the Agency to pay the Crown \$1,000,000 must be treated for all purposes as not applying and never having applied.

Interpretation

- (6) In this clause,—
- (a) the **agreed scheme establishment fee** is \$1,000,000;
 - (b) **scheme administration or winding-up costs**—
 - (i) means the Agency's actual net costs and expenses, up to any limits set by the Minister of Finance and the responsible Minister after having consulted the Agency, arising (whether before or after the end date) out of the Agency's performance of its functions and

duties, and the exercise of its powers, under subpart 3 of Part 2 of this Act or this Part in relation to the Auckland RFT scheme; but

- (ii) excludes actual net costs and expenses relating to the establishment (rather than the ongoing operation) of the Auckland RFT scheme:
- (c) the **section 65Z rebate reserve fund** is the fund held by the Agency that is made up of deductions under section 65Z(2) from payments to the Auckland Council under section 65Z(1) in relation to the Auckland RFT scheme.

23 Regional fuel tax reserve fund

- (1) The Auckland Council must continue to operate the Auckland RFT reserve fund under section 65ZA(1)(a) until it is spent.
- (2) During that time,—
 - (a) section 65ZA(1)(b) and (c) and (2) continues to apply to deposits into, credits to, and use of the Auckland RFT reserve fund and the carrying forward and use of any credit balance; but
 - (b) in addition to being used in support of Projects 4, 6, and 12 in Schedule 2 of the Auckland RFT order, the Auckland RFT reserve fund may be used to make payments in accordance with clause 22(1) and (4).

24 Rebates

Sections 65ZB and 65ZC and regulations 5 to 8B of the RFT regulations continue to apply in relation to any application for a rebate that, before the end of October 2024 and in accordance with section 65ZC, is made by—

- (a) an RF taxpayer who paid regional fuel tax on fuel under the Auckland RFT scheme; or
- (b) a person to whom fuel was supplied, in the region for which the Auckland RFT scheme was established, in the period beginning on the start date of the Auckland RFT scheme and ending on the end date.

25 Internal review, appeals, administration, and enforcement

Sections 65NA, 65ZD to 65ZI, and 65ZL, and Part 5 of the RFT regulations, continue to apply in relation to anything done, or any omission to do anything,—

- (a) before the end date; or
- (b) at any later time as provided for by this Part.

Schedule 2
**New Part 8 inserted into Schedule 1AA of Local Government Act
2002**

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Part 8
**Provisions relating to Land Transport Management (Repeal of
Regional Fuel Tax) Amendment Act 2024**

42 Interpretation

In this Part,—

amendment Act means the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024

Auckland RFT reserve fund means the regional fuel tax reserve fund operated by the Auckland Council under section 65ZA of the Land Transport Management Act 2003 in relation to the Auckland RFT scheme

Auckland RFT scheme means the regional fuel tax scheme established by the Land Transport Management (Regional Fuel Tax Scheme—Auckland) Order 2018.

43 Transitional provision relating to revenue and financial policy

Section 103(2)(ia) continues to apply, as if it had not been repealed by the amendment Act, until the Auckland RFT reserve fund is spent.

44 Transitional provision relating to development contributions

Section 200(3)(a)(vi) continues to apply, as if it had not been repealed by the amendment Act, until the Auckland RFT reserve fund is spent.

45 Transitional provision relating to information to be included in annual reports

In Schedule 10, clause 34B continues to apply, as if it had not been repealed by the amendment Act, in relation to the annual report of the Auckland Council for any year in which the Auckland RFT reserve fund still contained revenue from the Auckland RFT scheme.

Schedule 3

Consequential amendments to other Acts

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Goods and Services Tax Act 1985 (1985 No 141)

In section 2(1), repeal the definition of **regional fuel tax**.

Repeal section 5(6BB).

Repeal section 20(3)(bb) and (bc).

Land Transport Act 1998 (1998 No 110)

Repeal section 208(3)(a)(ia).

Legislation Act 2019 (2019 No 58)

In Part 1 of Schedule 4, repeal the item relating to the Land Transport Management Act 2003.

Search and Surveillance Act 2012 (2012 No 24)

In the Schedule, repeal the item relating to the Land Transport Management Act 2003.

Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5)

In section 2(41), delete “and (2)”.

Repeal section 124(2).

Legislative history

20 February 2024

Introduction (Bill 20–1)

5 March 2024

First reading, second reading, committee of the whole House,
third reading

7 March 2024

Royal assent

This Act is administered by the Ministry of Transport.