

New Zealand.

ANALYSIS.

Title.
1. Short Title.

2. Refund of duty paid on motor-spirits used for agricultural tractors. Commencement.
3. Applications for refunds to be made quarterly. Commencement.

REGS: SEE MAIN ACT.

1928, No. 24.

Title.

AN ACT to amend the Motor-spirits Taxation Act, 1927.

[6th October, 1928.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Motor-spirits Taxation Amendment Act, 1928, and shall be read together with and deemed part of the Motor-spirits Taxation Act, 1927 (hereinafter referred to as the principal Act).

Refund of duty paid on motor-spirits used for agricultural tractors.

2. (1) Every person using motor-spirits as fuel for an agricultural tractor shall be entitled to a refund under section eight of the principal Act in respect of the motor-spirits so used.

(2) Section eight of the principal Act is hereby amended by omitting from subsection four all words after the word "require."

(3) In this section the term "agricultural tractor" means a tractor which, though a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924, is used solely for agricultural purposes and is not used on any road or street except when proceeding to or from a farm.

Commencement.

(4) This section shall be deemed to have been in force as from the date of commencement of the principal Act. Notwithstanding anything in section eight of that Act, a refund under the authority of this section in respect of motor-spirits used prior to the passing of this Act may be allowed if application therefor is made within ninety days after the date of consumption of the motor-spirits or on or before the thirty-first day of October, nineteen hundred and twenty-eight, whichever is the later.

Applications for refunds to be made quarterly.

3. (1) Applications for refunds under section eight of the principal Act shall be made in accordance with this section in respect of the quarterly periods ending respectively on the last day of March, June,

September, and December in any year. Application for any such refund shall be made in the month following the close of the quarterly period in respect of which it is made, and shall relate to all the motor-spirits used by the applicant during that period in respect of which a refund is lawfully payable:

Provided that the Registrar of Motor-vehicles may in any special case accept and deal with an application for a refund in respect of motor-spirits used within any quarterly period, notwithstanding that such application may be made before the close of the period.

(2) No refund shall be allowed in respect of any quarterly period unless application therefor is made in accordance with the last preceding subsection.

(3) This section is in substitution for subsection three of section eight of the principal Act, and that subsection is hereby accordingly repealed; but notwithstanding such repeal the provisions of the said subsection three shall apply with respect to applications for refunds in respect of motor-spirits used prior to the coming into force of this section.

(4) This section shall be deemed to have come into force on the Commencement. first day of October, nineteen hundred and twenty-eight.
