



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, FEBRUARY 2, 1928.

Published by Authority.

WELLINGTON, THURSDAY, FEBRUARY 2, 1928.

*Regulations under the Motor-spirits Taxation Act, 1927, relating to Applications for Refund of Duty paid in respect of Motor-spirit consumed.*

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government Buildings at Wellington, this 28th day of January, 1928.

Present:

THE RIGHT HONOURABLE J. G. COATES, P.C., PRESIDING IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by section eleven of the Motor-spirits Taxation Act, 1927, and of every other power and authority in anywise enabling him in this behalf, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations, relating to refunds in respect of motor-spirits used for any purpose other than as fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924.

REGULATIONS.

1. EVERY application for a refund under section 8 of the Motor-spirits Taxation Act, 1927, shall be in writing in the form set out in the Schedule hereto.

2. Every such application shall be addressed to the Registrar of Motor-vehicles, and shall be delivered by hand or post to the Deputy Registrar of Motor-vehicles whose office is nearest to the applicant's place of business or residence.

3. Every such application shall be signed by the consumer in the presence of a Justice of the Peace, Postmaster, solicitor, or notary public, who shall attest such signature by adding his own signature thereto:

Provided that the Registrar of Motor-vehicles, in any case in which it is represented to him that a qualified person to attest such signature is not conveniently available, may accept the attestation of any other reputable person, or may, on such conditions as he thinks fit, dispense with attestation of the consumer's signature.

4. Except in special cases and by permission of the Registrar of Motor-vehicles every such application shall be made

in respect of motor-spirits consumed during one of the quarterly periods ending respectively on the last days of March, June, September, and December in each year, and not more than one such application shall be made by any person in respect of motor-spirits consumed during any one of the said quarterly periods.

5. Every application dated not later than the day following the expiration of any quarterly period, and delivered to a Deputy Registrar of Motor-vehicles not later than one week after the expiration of any quarterly period, and relating to motor-spirits consumed within such quarterly period, shall for the purposes of these regulations be deemed to be made within ninety days after the date of consumption of such motor-spirits.

6. Every such application shall have attached thereto—

- (a) An invoice or corresponding document relating to the purchase of all motor-spirit to which the application relates:
- (b) If any such motor-spirit has been paid for, a receipt for the payment made therefor:
- (c) If any such motor-spirit has not been paid for at the date of the application, a statement of account showing the liability of the applicant for the purchase-price:

Provided that if any such motor-spirit has not been paid for at the date of the application, the Registrar of Motor-vehicles may upon any subsequent application by the same consumer require further evidence as to payment or as to continued liability for the purchase-price:

Provided also that in any case the Registrar of Motor-vehicles may require or accept such further or other evidence as he thinks proper relating to the purchase of any motor-spirit.

7. The Registrar of Motor-vehicles may, if in his opinion an application has not been made in proper form or the particulars provided are insufficient, withhold the payment of any refund until such application has been made in proper form to his satisfaction, or until all the particulars which he required have been supplied.

8. Payment of refunds when approved shall be obtainable from the Postmaster of the post-office at which the applicant requests payment to be made if it is a money-order and savings-bank office, otherwise from the Postmaster of the money-order and savings-bank office nearest or most convenient thereto.

## SCHEDULE.

[FRONT OF FORM.]

## MOTOR-SPIRITS TAXATION ACT, 1927.—APPLICATION FOR REFUND.

The Registrar of Motor-vehicles, Wellington.

I [Full name], [Address], [Occupation], do hereby apply for a refund of pounds shillings and pence, due in respect of the purchase and use of motor-spirits on which exemption is due under section 8 of the above Act, as set forth on the back hereof.

The total quantity of motor-spirit purchased and used was gallons, of which on a refund of 4d. per gallon is due.

The motor-spirit was purchased from—

Name of Vendor :

Address : on the [Date].

Quantity : gallons. [If more than one vendor, state quantity purchased from each],

and was used for one or more of the following purposes [Strike out items not applicable] :—

Purpose for which Motor-spirit used.

(a) Milking machinery :—

Make of milking-machine : . Horse-power :

. Make of separator : . Capacity :

. Number of cows milked : .

Number of hours used daily : .

(b) Threshing or shearing machine :—

Make : . Horse-power : . Number of

hours used daily : .

(c) Motor-vehicle :—

[State whether mule, farm tractor, locomotive, &amp;c.]

Class and make of vehicle : . Horse-power :

Miles per gallon : .

(d) Launch or other vessel :—

Name of vessel : . Make of engine :

Horse-power : . Number of gallons per

hour : . Hours in use during quarter :

(e) Stationary engine :—

Make : . Horse-power : . Purpose

for which used : . Number of hours used

daily : .

(f) Lighting-plant :—

Make : . Number of points :

(g) Manufacturing, cleaning, bottling, scientific, or other purposes not included above :—

State purpose : . Supply particulars in support of quantity of motor-spirit consumed :

I attach hereto :—

(1) (Receipted) Invoice(s) for all motor-spirit to which this application refers.

(2) Receipt(s) for payment of amount of invoice(s).

(3) Statement of account showing liability for motor-spirit not yet paid for.

[Strike out words not required.]

I hereby declare that the above statements are true in every particular, and include all refunds due to me for motor-spirit consumed during the quarter ended the last day of 19 ; and that the motor-spirit referred to was consumed solely and exclusively for purposes other than as fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924 ; and that the claim is rendered within ninety days of the consumption of such motor-spirit within the meaning of the regulations made under the Motor-spirits Taxation Act, 1927.

I desire payment to be made at Post-office.

Declared at , this day of , 19 , before me—

.....Claimant.

Justice of the Peace.  
Postmaster.  
Solicitor.  
Notary Public.

I certify that to the best of my knowledge and belief the foregoing account is true and correct in every particular, and that the motor-spirit was actually used for the purpose stated.

Deputy Registrar.

Examined and found correct :

Payment approved : (For Registrar).

Received this day of , 19 , from the (Chief) Postmaster the sum of pounds shillings and pence, in full payment of the above claim. [Date stamp and initial.]

.....[Signature.]

[Any person making a claim that is false in any material particular is liable on summary conviction to a fine of £50 or imprisonment for three months.]

[BACK OF FORM.]

ENDORSEMENT.

## INSTRUCTIONS TO APPLICANTS.

1. The application on the face hereof must be forwarded quarterly to the Registrar of Motor-vehicles, Wellington, through the Deputy Registrar whose office is nearest to the applicant's place of business or residence.

2. Applications should cover motor-spirits used during one only of the quarterly periods ending on the last days of March, June, September, and December in any year.

3. Every application must be made within ninety days after the date of consumption of the motor-spirits in respect of which the claim is made ; but applications dated not later than the day following the expiration of a quarterly period, and delivered to a Deputy Registrar of Motor-vehicles not later than one week after the expiration of any quarterly period, and relating to motor-spirits consumed within such quarterly period are deemed to be made within ninety days after the date of consumption of such motor-spirits.

4. Proof of purchase of the motor-spirits by the consumer must be attached to the application ; the proof, where possible, to be in the form of the receipted invoice.

## The Motor-spirits Taxation Act, 1927.

8. (1) In respect of motor-spirits purchased by the consumer after the first day of February, nineteen hundred and twenty-eight, and used for any purpose other than as fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924, the person using such spirits shall, on application in the prescribed form to the Registrar of Motor-vehicles, be entitled to a refund of an amount computed at the rate of fourpence for every gallon of motor-spirits so used.

(2) In addition to the refunds authorized by the last preceding subsection, a refund of duty shall be allowed in respect of all motor-spirits purchased by the consumer before the said first day of February, nineteen hundred and twenty-eight, and used otherwise than as fuel for a motor-vehicle as aforesaid if the applicant proves to the satisfaction of the Registrar of Motor-vehicles that the duty imposed by this Act or by the resolutions confirmed by this Act has been paid in respect of such motor-spirits.

(3) No refund shall be allowed under this section unless application therefor is made within ninety days after the date of consumption of the motor-spirits in respect of which the claim is made.

(4) Every such application shall be supported by such declarations or other documentary evidence as the Registrar of Motor-vehicles may require to prove that all motor-spirit in respect of which the application is made was used otherwise than as motor-fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924.

(5) Every person commits an offence, and is liable on summary conviction to a fine of fifty pounds or to imprisonment for three months, who makes any claim under this section that is false in any material particular.

F. D. THOMSON,

Clerk of the Executive Council.

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