



ANALYSIS

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| <p>1. Title
Short Title
<u>PART I</u></p> <p>2. Refund of motor spirits duty</p> | <p>3. <u>PART II</u>
Minister may waive duty on aircraft and articles specially suited for use thereof</p> |
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1976, No. 18

An Act to provide for the remission of duty in certain cases

(19 November 1976)

BE IT ENACTED by the Legislative Assembly in session, and by the authority of the same as follows:

1. Short Title - This Act may be cited as the Customs Amendment Act 1976 and shall be read together with and deemed part of the Customs Act 1913.

PART I

2. Refund of motor spirits duty - The Minister may, with the concurrence of Cabinet, and under such conditions as he may impose, refund to the holder of any license issued pursuant to the New Zealand International Air Services Licensing Act 1947, any duty paid on any motor spirits which he determines to be aviation fuel, provided such aviation fuel has been used only in the operation of an aircraft pursuant to and in accordance with that licence.

PART II

3. Minister may waive duty on aircraft and articles specially suited for use thereof - (1) Notwithstanding anything in the Customs Act, the Minister may, and under conditions as he may impose, waive any duty payable in accordance with Part I of the Customs Tariff for the time being in

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force, on any aircraft and articles specially suited for use thereof, provided such aircraft and articles imported for incorporation therein, are used pursuant to and in accordance with a licence issued pursuant to the New Zealand International Air Services Licensing Act 1947.

(2) The Minister may, if he deems it necessary for the protection of the revenue, amend or revoke the provisions of subsection (1) of this section, by notification in the Gazette.

This Act is administered in the Department of Customs.