

Short-Form Supplementary Departmental Disclosure Statement

Land Transport Management (Regional Fuel Tax) Amendment Bill
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A short form supplementary disclosure statement for proposed government amendments to a Bill seeks to bring together in one place some selected information to support and enhance the Parliamentary and public scrutiny of those proposed amendments.

It highlights certain significant powers or features in the proposed amendments that might be of particular Parliamentary or public interest and warrant an explanation.

It provides a limited supplement to the original disclosure statement for the Land Transport Management (Regional Fuel Tax) Amendment Bill, dated 20 March 2018, which can be found at this link:

<http://disclosure.legislation.govt.nz/bill/government/2018/38>

The Ministry of Transport certifies that, to the best of its knowledge and understanding, the information provided is complete and accurate at the date of finalisation below.

15 June 2018.

Significant Legislative Features

Offences, penalties and court jurisdictions

1. Do the proposed amendments create, amend, or remove:	
(a) offences or penalties (including infringement offences or penalties and civil pecuniary penalties)?	YES
(b) the jurisdiction of a court or tribunal (including rights to judicial review or rights of appeal)?	NO
The Supplementary Order Paper provides for new obligations relating to regional fuel tax which if not met or are fraudulently met, would fall under the existing offences and penalties provisions in the Land Transport Management (Regional Fuel Tax) Amendment Bill (see section 65ZC).	

1.1. Was the Ministry of Justice consulted about these provisions?	YES
The Supplementary Order Paper was provided to the offences and penalties vetting team at the Ministry of Justice. No issues were raised with the Ministry of Transport.	

Privacy issues

2. Do the proposed amendments create, amend, or remove any provisions relating to the collection storage, access to, correction of, use or disclosure of personal information?	YES
See the new section 65OD of the Supplementary Order Paper (noting that most entities on the register will not be natural persons).	

2.1. Was the Privacy Commissioner consulted about these provisions?	YES
The Office of the Privacy Commissioner was consulted on the Bill before it was introduced. We raised the NZ Transport Agency's role of making information in registries referred to in sections 65OA and 65OB available to other RF Taxpayers when appropriate. The Office did not recommend any changes at that time.	

Compulsory acquisition of private property

3. Do the proposed amendments contain any provisions that could result in the compulsory acquisition of private property?	NO
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Charges in the nature of a tax

4. Do the proposed amendments create or amend a power to impose a fee, levy or charge in the nature of a tax?	YES
The Supplementary Order Paper makes some minor changes to the ability of the NZ Transport Agency to exempt certain people from paying regional fuel tax.	

Retrospective effect

5. Do the proposed amendments affect rights, freedoms, or impose obligations, retrospectively?	NO
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Strict liability or reversal of the burden of proof for offences

6. Do the proposed amendments:	
(a) create or amend a strict or absolute liability offence?	NO
(b) reverse or modify the usual burden of proof for any offence or civil pecuniary penalty proceeding?	NO

Civil or criminal immunity

7. Do the proposed amendments create or amend a civil or criminal immunity for any person?	NO
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Significant decision-making powers

8. Do the proposed amendments create or amend a decision-making power to make a determination about a person’s rights, obligations, or interests protected or recognised by law, and that could have a significant impact on those rights, obligations, or interests?	YES
<p>The Supplementary Order paper proposes to insert a new section 65OB to set out when a person may register with the NZ Transport Agency as a user of fuel for an exempt use. A person who is registered with the Agency will not be liable to pay regional fuel tax on that fuel used for an exempt use.</p>	

Powers to make delegated legislation

9. Do the proposed amendments create or amend a power to make delegated legislation that could amend an Act, define the meaning of a term in an Act, or grant an exemption from an Act or delegated legislation?	NO
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10. Do the proposed amendments create or amend any other powers to make delegated legislation?	YES
<p>The Supplementary Order Paper proposes to insert a new section 65ZE(ba) into the regulation making powers section of the Land Transport Management (Regional Fuel Tax) Amendment Bill. This will enable the Governor-General to make regulations prescribing matters in relation to registrations as a registered RF taxpayer under section 65OA or registrations as a user of fuel for exempt uses under section 65OB including –</p> <ul style="list-style-type: none"> • prescribing details of the registries to be maintained by the NZ Transport Agency • prescribing information to be provided together with, or in support of, an application for registration • prescribing evidence that may be considered by the NZ Transport Agency in connection with applications for registration • prescribing criteria that must be satisfied for registration or factors to be considered by the NZ Transport Agency in making decisions related to registrations • prescribing conditions to which registrations may be made subject by the NZ Transport Agency, including conditions requiring periodic reporting to the Agency by the registered persons • prescribing processes, procedures, or conditions relating to amendments to registrations, cancellations of registrations, or suspensions of registrations • imposing duties on registered persons to inform the NZ Transport Agency of any change in the information provided in or with an application for registration, or in relation to a registration, or to inform the Agency of any new information relevant to a registration. <p>The regulation making power is appropriately limited to registrations under sections 65OA and 65OB and will be used to support the administration of a regional fuel tax regime.</p>	

Any other unusual provisions or features

11. Do the proposed amendments contain any provisions (other than those noted above) that are unusual or call for special comment?	NO
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