

## APPENDIX 3 TO ANNEX X

### NEW ZEALAND – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

#### 2) Scheduled Subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies)

<b>Name and form of the subsidy</b>	<b>Details</b> (including reference to laws, regulations or policies under which the subsidy is granted)	<b>Beneficiaries</b>	<b>Annual monetary amount</b>
Fuel excise duty refunds	<p>Information on eligibility for refund:  <a href="https://www.nzta.govt.nz/vehicles/fuel-excise-duty-refunds/">https://www.nzta.govt.nz/vehicles/fuel-excise-duty-refunds/</a></p> <p>Entitlement to refunds according to Article 5 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004:  <a href="http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html">http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html</a> in conjunction with Article 41 of the Land Transport Management Act 2003:  <a href="http://www.legislation.govt.nz/act/public/2003/0118/latest/DLM226230.html">http://www.legislation.govt.nz/act/public/2003/0118/latest/DLM226230.html</a></p>	<p>Entitlement to fuel excise duty refund in accordance with Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.  <a href="http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html">http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html</a>;</p>	NZD 68 million (2023)
Regional fuel tax rebates	Legislation to repeal the Regional Fuel Tax from 01/07/2024 according to the Land Transport	Regional fuel tax rebate to be available until 31 October 2024 with final disbursement until 30 June	NZD 9 million (2023)

	<p>Management (Repeal of the Regional Fuel Tax) Amendment Act 2024  <a href="http://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html">http://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html</a></p> <p>Information on repeal of Regional Fuel Tax rebate available until 31 October 2024.  <a href="https://www.nzta.govt.nz/vehicles/regional-fuel-tax/">https://www.nzta.govt.nz/vehicles/regional-fuel-tax/</a></p> <p>Legislation until 30 June 2024. Land Transport Management (Regional Fuel Tax) Regulations 2018 – incl. exempt use and rebates:  <a href="https://www.legislation.govt.nz/regulation/public/2018/0102/14.0/LMS52817.html">https://www.legislation.govt.nz/regulation/public/2018/0102/14.0/LMS52817.html</a></p>	<p>2025 in accordance with the repeal of the Regional Fuel Tax under the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024.</p> <p><a href="https://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html">https://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html</a></p>	
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