

OC250751

18 September 2025

Tēnā koe [REDACTED],

I refer to your email on 11 August 2025, requesting the following under the Official Information Act 1982 (the Act):

“1. Policy Considerations or Proposals

Please provide any documents, briefings, memos, internal emails, meeting minutes, policy papers, or Cabinet papers (since 1 January 2023) that refer to:

- *The potential inclusion of motorcycles (both electric and internal combustion) in the Road User Charges (RUC) framework.*
- *Any discussion, review, or recommendation regarding whether motorcycles should be classified as “light vehicles” or if the 1,000 kg threshold will be lowered to include larger motorcycles under future or proposed electronic RUC systems.*
- *Cost-benefit analyses, risk assessments, or equity evaluations related to the possible extension of e-RUC to motorcycles.*

2. Engagement or Consultation

Please provide:

- *Records of internal or external stakeholder engagement, including discussions with Ministers, officials, transport industry representatives, or technology providers, where motorcycle RUC inclusion was discussed.*
- *Any submissions, internal notes, or summaries from consultations or working groups that*

3. Forward Planning or Future Scenarios

Please also include:

- *Any future planning documents, forecasting models, or scenario assessments where motorcycles are considered for inclusion in road user charges.*
- *Any technical or legal advice regarding the definition or redefinition of “very light vehicles” as it relates to motorcycle classification under the Land Transport (Time of Use Charging) Amendment Bill or related legislation.”*

Nine documents fall within the scope of your request, of which, four are released with some information withheld, three are withheld in full and two are refused.

The document schedule attached as Annex 1 outlines how the documents you requested have been treated under the Act. Certain information is withheld or refused under the following sections of the Act:

9(2)(a)	to protect the privacy of natural persons
9(2)(f)(iv)	to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials
9(2)(h)	to maintain legal professional privilege
18(d)	the information requested is or will soon be publicly available

Below is a response to each numbered part of your request.

Policy considerations or proposals

Most motorcycles are petrol-powered and contribute to road funding via fuel excise duty at the pump. Electric vehicles (EVs) became subject to RUC on 1 April 2024. The legislation includes an exemption for "very light electric vehicles," which includes motorcycles and other vehicles under one tonne. This means their owners are not required to pay RUC. We have enclosed one related paper relating to the decision to put in place the exemption (with redactions), and further information can be found online:

www.transport.govt.nz/assets/Uploads/EV-RUC-redacted-for-web.pdf

When the government decides to replace fuel excise duty with a RUC system, decisions will be needed about how it applies to motorcycles and other very light vehicles. At this stage, the government has made initial decisions to improve the existing RUC system ahead of progressing a transition. Further policy work, including legislation and consultation, will be required as part of fully designing the transition. This is where we will be advising Ministers on issues such as the vehicles that will be subject to RUC and potential exemptions.

As no decisions have been made on this future policy, documents relating to the Ministry's initial scoping of the potential future options are released with some information withheld under section 9(2)(f)(iv) of the Act.

Engagement or consultation

No consultation or engagement on this topic has occurred since 1 January 2023.

However, consultation was previously undertaken on a range of possible changes to the RUC system. This included a question on charging RUC for vehicles with a Gross Vehicle Mass (GVM) of less than one tonne. You can find this document, specifically page 39, at the following link:

www.transport.govt.nz/assets/Uploads/RUCDD-2022.pdf

That consultation included questions such as, "What are the advantages and disadvantages of subjecting road-registered very light vehicles that are not powered by petrol to RUC, or a higher annual licence fee, for travel on public roads?" and "What principles should we use to determine a RUC rate, or higher annual licence fee, for motorcycles and mopeds?"

The work resulted in proposals being considered by the Cabinet. The proposals, however, were not actioned due to the change in the government. The Cabinet papers and relevant consultation material may be viewed at

- www.transport.govt.nz/assets/Uploads/Cabinet-Paper-OC210517-Redacted-Release-of-discussion-document-on-reforms-to-the-Road-User-Charges-system.pdf
- www.transport.govt.nz/assets/Uploads/Documents-relating-to-to-the-2022-Consultation-on-Road-User-Charges-1.pdf

Forward planning or future scenarios

I refer you to document 8 in Annex 1. This is a working document and not government policy. Once again, as no decisions have been made on detailed policy design for the future transition to RUC, some information has been withheld in the document under section 9(2)(f)(iv) of the Act.

With regard to the information that has been withheld under section 9 of the Act, I am satisfied that the reasons for withholding the information at this time are not outweighed by public interest considerations that would make it desirable to make the information available.

You have the right to seek an investigation and review of this response by the Ombudsman, in accordance with section 28(3) of the Act. The relevant details can be found on the Ombudsman's website www.ombudsman.parliament.nz

The Ministry publishes our Official Information Act responses and the information contained in our reply to you may be published on the Ministry's website. Before publishing we will remove any personal or identifiable information.

Nāku noa, nā

A handwritten signature in black ink, appearing to read 'M. Skinner', written in a cursive style.

Matthew Skinner
Manager, RUC Transition

Annex 1: Document Schedule

Doc #	Date	Title of Document	Decision on request
1	12/10/2023	Email from: Angus Stallmann (NZTA) to Chris Roblett Subject: RUC on electric vehicles - new legal opinion received	Withheld in full under section 9(2)(h).
2	08/11/2023	Email from: Chris Roblett to NZTA Subject: Crown Law advice on RUC for EVs	Withheld in full under section 9(2)(h).
3	13/12/2023	Email from: Carolina Durrant to Matthew Skinner Subject: A bit more detail on the options/implications of different options for VLEVs just as an FYI Attachment: RE: Partial RUC rate for PHEVs	Released with some information withheld under section 9(2)(a). The attachment is out of scope of this request.
4	01/02/2024	Document: OC240047 RUC Bill: Definition of a Very Light Electric Vehicle	Released with some information withheld under section 9(2)(a).
5	08/02/2024	Email from: Chris Roblett to Andrew De Montalk Subject: RUC Amdt Bill – VLEV – drafting instruction to PCO	Withheld in full under section 9(2)(h).
6	22/02/2024	Document: Road user charges (Light Electric RUC Vehicles) Amendment Bill	Refused under section 18(d). The document can be found here: https://www.transport.govt.nz/assets/Uploads/Road-User-Charges-Light-Electric-RUC-Vehicles-Amendment-Bill.pdf
7	11/12/2024	Meeting slides: Defining the scope of very light RUC vehicles for fleetwide transition for NZTA/MoT discussion	Released with some information withheld under section 9(2)(f)(iv). Some information marked out of scope.
8	05/05/2025	Background paper – Defining the scope of light RUC vehicles for fleetwide transition	Released with some information withheld under section 9(2)(f)(iv). Please note this is an internal working document, not government policy.
9	15/05/2025	ToUC Submission from Mr Pemani Paplii-tigifagu	Refused under section 18(d). Once published, the document can be found here: https://bills.parliament.nz/v/Bill/0580baa4-9e7b-4bf6-6cf8-08dd1e07a2b1?Tab=sub

Grace McKibbin

From: Carolina Durrant
Sent: Wednesday, 13 December 2023 12:07 pm
To: Matthew Skinner; Brent Johnston
Subject: A bit more detail on the options/implications of different options for VLEVs just as an FYI.
Attachments: RE: Partial RUC rate for PHEVs **Attachment out of scope of request**

Dear both - a bit more detail on the options/implications of different options for VLEVs just as an FYI.

Numbers

We do not have exact figures, but our estimates suggest that there will be approximately 3000 VLEVs (vehicles with a gross vehicle mass of under one tonne in the fleet) by April 2024.

Types of vehicles

Mostly electric motorcycles and mopeds, with some other types of vehicles included (for example, electric all-terrain vehicles, Paxsters used by NZ Post, electric microcars).

Definition

There is currently no legal definition of a VLEV. We have been using GVM of one tonne or less as a working definition, but there may be opportunities to refine this further.

Option One: Set a reduced RUC rate for VLEVs

This option involves amending the RUC Act to allow the setting of a reduced RUC rate for VLEVs. We call it a reduced rate to distinguish from the partial rate for PHEVs because VLEVs owners will not also be contributing through FED to 'make up the difference' between the reduced rate and the standard light RUC rate of \$76 per 1000 kilometres. We have not yet determined exactly what the partial rate should be, but basing it on costs incurred by petrol motorcycles over 1000 kilometres, it would likely be between \$30-35 per 1000 kilometres (figure provided by Kane, email attached). This would attempt to match the costs of a VLEV with the estimated costs of a petrol motorcycle over 1000 kilometres. (Note – given that we have not determined the actual rate, I provided a wider range in the Cabinet paper of between \$30-40 per 1000 kilometres to cover bases but I would expect that the actual reduced rate would be very much at the lower end of that).

Key benefit of this option

Ensures rough parity of costs between very light vehicles using different fuels, and avoids any potential market distortion effects.

Key downside of this option

Transport charges/taxes for VLEVs would be set on a different basis than for all other vehicles subject to RUC, and the rate does not reflect what is indicated by the CAM. The CAM rate of \$76 per 1000 kilometres includes mostly common costs (signage, safety features, emergency response) that are not relative to weight. VLEV owners make use of these items, but would not be paying the costs of them as indicated by the CAM.

We are also concerned about potential broader ramifications of this option as it represents a step away from the traditional approach to setting RUC rates. Given the different structures of FED and RUC, there are likely many cases within the system where similar vehicles using different fuels may face different taxes and charges. Setting a reduced rate for a very small group of vehicles may create a precedent for other groups to request reduced rates, potentially undermining the integrity of the revenue system.

Option Two: Require VLEVs to pay the full light RUC rate

Under this option, VLEVs would be required to pay the full RUC rate of \$76 per 1000 kilometres from 1 April 2024.

Key benefit of this option

It would ensure that VLEV owners are contributing to the system in a way that is aligned with the CAM and avoids the precedent of a reduced rate.

Key downside of this option

It means there would be a considerable difference between the charges paid by VLEV owners and the fuel taxes paid by owners of petrol motorcycles/mopeds. This may have a distortionary effect on the market for VLEVs, and reduce the incentive to purchase them. In the short term, there are other barriers to purchase that may limit the effect of charging the full RUC rate. For example, the market is still very small and VLEVs are still generally more expensive than their petrol equivalents (although the magnitude varies).

Option Three: Permanently exempt all VLEVs

Under this option, all VLEVs would be permanently exempted from RUC.

Key benefit of this option

Avoids the inequity of VLEV owners having to pay considerably more in RUC than owners of equivalent petrol vehicles do in FED. It also avoids any implementation issues, for example needing to determine what to do with vehicles not fitted with an odometer. It also may encourage uptake of VLEVs, although we have little evidence to measure the impact of the RUC exemption to date.

Key downside of this option

Creates a different inequity – VLEV owners will not be contributing to the upkeep and improvement of the transport system but owners of petrol mopeds and motorcycles will be.

Implementation issues:

The key issue is a question around whether all VLEVs are fitted with odometers, which are necessary both to calculate the distance for the initial licence and then to record distance travelled over time. We have been working with NZTA to determine whether there is an issue, and if so, how many vehicles may not be fitted with an odometer. We are confident that the number is very small, and we are working with NZTA on options to address this. Manufacturers are working on producing very small electric cars that weigh less than one tonne. While we understand that these vehicles are practically non-existent in New Zealand at the moment, supply may increase over time. There is no reason why these vehicles should not be contributing the same amount (\$76 per 1000 kilometres) as diesel and other electric cars do, but they would be covered by an exemption.

Ngā mihi

Caro

Carolina Durrant (she / her / Dr)

Kaitohutohu Mātāmua | Principal Adviser Revenue

Te Manatū Waka Ministry of Transport

s 9(2)(a)

| Īmera: c.durrant@transport.govt.nz | transport.govt.nz



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Enabling New Zealanders to flourish

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1 February 2024

OC240047

Hon Simeon Brown
Minister of Transport

Action required by:
Wednesday, 7 February 2024

RUC BILL: DEFINITION OF A VERY LIGHT ELECTRIC VEHICLE

Purpose

Seek your approval to the definition of a very light electric vehicle in legislation as: a light electric (road user charges) RUC vehicle with a gross vehicle mass of 1,000kg or less.

Key points

- On 18 December 2023 Cabinet agreed that owners of very light electric vehicles will be exempt from RUC rates from 1 April 2024 (refer CAB-23-MIN-0494).
- Cabinet also authorised you, as the Minister of Transport, to make the final decisions on the definition of a very light vehicle.
- We have worked closely with the New Zealand Transport Agency and propose that a very light electric vehicle is defined in legislation as a light electric RUC vehicle with a gross vehicle mass of 1,000kg or less.
- To ensure very light electric vehicles are not subject to RUC, the simplest pathway is to permanently exclude them from the RUC system so that they are not treated as a RUC vehicle.
- There is an opportunity to refine the definition of a very light electric vehicle through legislation in 2025 if the need arises as part of our work on the fleet-wide transition to RUC.
- A review of the vehicles regulatory system that is currently included as an action in the draft GPS and on which you will receive advice in the coming weeks, is also likely to review the classification of vehicles smaller than passenger vehicles and may present a similar opportunity for regulatory alignment.

Recommendations

We recommend you:

- 1 **agree** a very light electric vehicle should be defined in the RUC Act as a light electric vehicle with a gross vehicle mass of 1,000kg or less Yes / No
 - 2 **agree** to permanently exclude very light electric vehicles through legislation Yes / No
- OR**
- 3 **agree** to amend the RUC Act to provide a specific power for the Minister of Transport to exempt certain very light EVs by Order in Council Yes / No



David Wood
Deputy Chief Executive, Investment & Monitoring

Hon Simeon Brown
Minister of Transport
 / /

- Minister's office to complete:**
- Approved Declined
 - Seen by Minister Not seen by Minister
 - Overtaken by events

Comments

Contacts

Name	Telephone	First contact
Matt Skinner, Manager Revenue	s 9(2)(a)	✓
Carolina Durrant, Principal Adviser Revenue		

RUC BILL: DEFINITION OF A VERY LIGHT ELECTRIC VEHICLE

Cabinet provided you with the ability to make decisions on what constitutes a very light electric vehicle.

- 1 On 18 December 2023, Cabinet agreed that the road user charges (RUC) exemption for light electric vehicles (EVs) will expire at the close of 31 March 2024, with light EV owners required to pay RUC from 1 April 2024 (refer CAB-23-MIN-0494). Cabinet also agreed that owners of very light EVs will continue to be exempt from the obligation to pay RUC from 1 April 2024.
- 2 There is currently no legal definition of a very light EV – officials have been using a working definition of an EV with a gross vehicle mass¹ of 1000kg or less. Cabinet authorised you, as the Minister of Transport, to make the final decisions on the definition of a very light EV to ensure that only the intended vehicles are captured by the exemption.
- 3 Officials have worked with staff from the New Zealand Transport Agency (NZTA) to explore the need for further refinement of the working definition. This work confirmed that the working definition of **'an EV with a gross vehicle mass of 1,000kg or less'**:
 - 3.1 appropriately captures electric mopeds and electric motorcycles.
 - 3.2 does not inappropriately capture small cars — there are a negligible number of electric smart cars with a gross vehicle mass of 1,000kg or less in New Zealand currently.
 - 3.3 is operationally aligned with other weight band definitions (e.g. 3,501kg-6,000kg incl.; 6,001kg-9,000kg incl.).
- 4 We estimate that there will be approximately 3,000 very light EVs in the fleet, mostly mopeds and motorcycles on 1 April 2024.

Changing the definition away from our working definition has operational impacts for NZTA.

- 5 NZTA is operationally responsible for the RUC system, including ensuring that the right vehicles are exempted from 1 April 2024. If the definition of a very light electric vehicle should change *markedly* from the working definition of 1,000kg or less, the ability to deliver the necessary system and process changes on time and on budget may be impacted. This could include designing, building and testing new system updates.
- 6 There would also be additional costs to NZTA to communicate with the owners of very light EVs that were excluded from the January information campaign mail-out in anticipation of them being excluded.

¹ A gross vehicle mass is the curb weight of the vehicle plus maximum weight of passengers and any cargo.

We understand Cabinet's intention is to permanently exempt all very light EVs from paying RUC from 1 April 2024.

- 7 The simplest way to implement Cabinet's decision is to amend the Road User Charges Act 2012 (RUC Act) to *permanently exclude* all light electric vehicles with a gross vehicle mass of 1,000kg or less from the obligation to pay RUC. This would be done by amending the definition of a RUC vehicle to exclude very light EVs or by adding very light EVs to the list of exempt vehicles. This has the effect of permanently excluding these vehicles from RUC and would require primary legislation to change in future. This is our preferred approach.
- 8 Alternatively, you could decide to amend the RUC Act to provide a specific power for the Minister of Transport to exempt certain very light EVs by Order in Council. We raised this possibility in previous advice (OC230978 refers). However, this approach is more suitable for *case-by-case* exemptions and/or *temporary* exemptions with an agreed end date.
- 9 While we consider that the 1,000kg threshold is well targeted, it could encourage the import of certain types of smart cars with a gross vehicle mass of less than 1,000kg. There are currently no EVs (cars) in the Motor Vehicle Register that have a gross vehicle mass of 1000kg or under, nor do we foresee many EVs with a gross vehicle mass of less than 1,000kg entering the New Zealand market in the very near future. For example, the 2020 Smart EQ fortwo coupe has a curb weight (as opposed to a gross vehicle mass) of 1085kg. However, we have been considering the potential for lighter, more fuel-efficient vehicles to be imported without unduly compromising safety objectives. We intend to advise you on this in the coming months, and regulatory changes to improve consumer choice may make very light EVs relatively more common.
- 10 Regardless of importation trends, we will monitor the uptake of very light vehicles and will have an opportunity to refine the definition of the exemption in 2025, as part of our work on the transition of the entire vehicle fleet to RUC.
- 11 The draft GPS also includes regulatory work reviewing the vehicles system to (among other objectives) enable better management of the safety performance of the vehicle fleet, reduce regulatory burden, and ensure our domestic rules are fit for purpose. Part of this work would likely be reviewing vehicle classifications to align more closely with international approaches and remove unnecessary domestic prescription. The consequential implications of this work may be an opportunity for regulatory alignment and simplification.

Next steps

- 12 We propose that you inform Cabinet of your preferred definition for a very light EV to when you seek approval to introduce the Bill.
- 13 We expect to provide you a draft Bill, and a draft Cabinet paper for the Cabinet Legislation Committee seeking approval for introduction, by the week ending 16 February 2024.
- 14 You have also asked us to consider the inclusion of detail on the fleetwide transition to RUC in the draft Bill. We will provide you with further information next week.



Defining the scope of very light RUC vehicles for the fleetwide transition

Discussion with NZTA

December 2024

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General overview:

Purpose

- We are trying to set out the scope for the petrol very light vehicles which might be coming into the RUC system after FED is turned off – specifically assessing the petrol vehicles weighing less than 1000kg and whether they should be paying RUC.

s 9(2)(f)(iv), The remaining five pages have been either withheld under 9(2)(f)(iv) or are out of scope

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Defining the scope of light RUC vehicles for fleetwide transition

Purpose of this paper

- 1 The purpose of this paper is to consider what vehicles weighing under 1000kg will be subject to RUC when FED is turned off. This paper specifically looks at the treatment of motorcycles and mopeds¹ s 9(2)(f)(iv)

It also does not consider what rate or rates of charges any of these vehicles will be subject to.

Background

Without changes to the light RUC vehicle definition in the Act, all classified motor vehicles less than 3,500kg, and not currently exempt will require a RUC licence.

- 2 The current definition of a light RUC vehicle in the Act includes motor vehicles with a gross vehicle mass (GVM) of 3,500kg or less and with motive power that is not wholly derived from petrol; and includes a light electric RUC vehicle.
- 3 A very light electric RUC vehicle is a RUC vehicle with a GVM of 1,000 kg or less and motive power wholly or partially derived from an external source of electricity. This includes electric motorcycles and mopeds. These vehicles are currently excluded from the definition of light RUC vehicle, on the basis that the costs of collection would likely outweigh any revenue collected.
- 3.1 The distinction between a light vehicle and a very light vehicle is based on the 1000kg weight band. s 9(2)(f)(iv)

4

s 9(2)(f)(iv)

There needs to be alignment between how electric and petrol very light vehicles are treated – there does not appear to be a reason to treat them differently.

There are some vehicles that have exemptions or are not captured by the current definition. These vehicles are being treated as out of scope.

- 5 The RUC Act already excludes all vehicles which do not require registration and/or are not defined as a motor vehicle under the Land Transport Act. This will not change.

¹ Vehicles in classes LA, LB, LC and LE under the Land Transport Rule: Vehicle Equipment 2004

² Vehicles in classes with the prefix M or N

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- 6 Vehicles may be exempted from the requirement to purchase RUC by Order in Council or as declared by the RUC collector. These exemptions are outlined in further detail in appendix one.
- 6.1 Exemptions by Order in Council include:
- Section 38: Exemption of classes of RUC vehicles unsuitable for regular road use and where compliance costs from imposing RUC would be disproportionate to the amount of road use involved
 - Section 38A: Exemption of RUC vehicles not required to be registered.
- 6.2 Exemptions by the RUC collector include:
- Section 39: RUC collector may exempt a particular RUC vehicle unsuitable for regular road use
 - Section 40: Exemption relating to a light RUC vehicle operated almost exclusively off-road.
- 7 Section 38 is the exemption for an entire class of vehicles – an example being ATVs. Section 39 allows the RUC Collector to use the same grounds specified in section 38 to exempt an individual vehicle.

The current definition of a light RUC vehicle captures all non-petrol-powered vehicles that weigh less than 3500kg except for electric vehicles under 1000 kgs.

8

s 9(2)(f)(iv)

- 8.1 It is understood that paxsters do not have distance recorders. This increases the difficulty of monitoring these vehicles and makes it impractical to include them in the RUC system. There are roughly 400 paxsters which are required to be registered, licensed and undergo a regular WoF. To our knowledge, paxsters will be phased out, with NZ Post retiring each vehicle from the fleet as they become irreparable.
- 8.2 Mopeds are designed to be used primarily on road (and therefore cannot meet existing exemption criteria) but do not have access to motorways. They must be registered and licensed – however they are not required to have regular WoF inspections. s 9(2)(f)(iv) As of 31 December 2024, there were 30,818 registered mopeds. 28,126 of these are petrol or petrol hybrid, 2,676 are electric or electric hybrid and 16 use another fuel source. ³
- 8.3 Motorcycles have an engine which exceeds 50 cc and can travel at motorway speeds. These vehicles are fitted with odometers and must have regular WoF inspections. As of 31 December 2024, there were 185,519 registered

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motorcycles. Of this, 185,233 are petrol or petrol hybrid, 255 are electric or electric hybrid and 31 use another fuel source.

s 9(2)(f)(iv) remaining pages have been withheld

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Appendix One: RUC exempt vehicles

exempt vehicle means the following vehicles or classes of vehicle in respect of which road user charges are not payable:

(a) a trailer with a gross vehicle mass of 3 500 kilograms or less:

(b) any of the following for the period of the applicable exemption in respect of the vehicle or class of vehicle:

(i) light electric RUC vehicles exempted by an Order in Council made under [section 37](#):

(ia) heavy electric RUC vehicles exempted by an Order in Council made under [section 37A](#):

(ii) any 1 or more classes of RUC vehicles specified by an Order in Council made under [section 38](#):

(iii) a particular RUC vehicle exempted by the RUC collector by notice in the *Gazette* under [section 39](#):

(iv) a light RUC vehicle exempted by the RUC collector under [section 40](#)

These include:

- Section 37A – Heavy electric RUC vehicles
 - This exemption ends 31 December 2025
- Section 38 – RUC vehicles unsuitable for regular road use
 - This exemption is necessary when the purpose and design of the vehicle is not for regular road use
 - Paying RUC would impose compliance costs that are disproportionate to the to the amount of road use that is likely
- Section 38A - RUC vehicles not required to be registered
 - This is all vehicles that are not required to be registered under the Land Transport Act 1998
 - No liability arises from these vehicles being unregistered
- Section 39 – Particular RUC vehicles unsuitable for regular road use
 - Can be granted to any vehicle where the purpose or design is not for regular road use

- Can be granted where paying RUC would impose compliance costs that are disproportionate to the amount of road use that is likely.
- Section 40 – light RUC vehicles operated almost exclusively off-road
 - Owners of light RUC vehicles may apply for a RUC exemption if the vehicle is used primarily off-road.

Vehicles exempt under Section 38A

Under the Land Transport Act 1998, it is an offence for a vehicle to be operated on a public road without a current registration. Certain unregistered vehicles may have a defence if they are used under specific requirements. These are set out in section 77 (3) of the Land Transport (Motor Vehicle Registration and Licensing) Regulation 2011. Examples of these vehicles are trailers attached to RUC exempt vehicles being used for agricultural or industrial purposes, official vehicles of a visiting military force, or a vehicle being towed without the use of its own power as a one-off occurrence.

Specific vehicle exemptions

Under section 39, the RUC collector – being NZTA, can exempt a particular vehicle from the requirement to pay RUC by notice in the gazette. The exemption may be granted if the design and purpose of the vehicle is not suited for on-road usage, or compliance costs would be disproportionate to the anticipated amount of on-road use. This section refers to the exemption of an individual vehicle rather than a class of vehicles.

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