

Goods and Services Tax Amendment Act (No 3) 1991

Public Act 1991 No 48
Date of assent 28 June 1991

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An Act to amend the Goods and Services Tax Act 1985

BE IT ENACTED by the Parliament of New Zealand as follows:

1 Short Title

This Act may be cited as the Goods and Services Tax Amendment Act (No 3) 1991, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (hereinafter referred to as the principal Act).

2 Meaning of term **supply**

(1) *This subsection inserted subsections 5(6D) and 5(6E) in the principal Act.*

- (2) Subsection (1) of this section shall be deemed to have come into force on the 1st day of October 1986.
- (3) Nothing in this section shall apply to any payment made on behalf of the Crown or by any public authority to any person to the extent that any objection has, before the 19th day of December 1990, been lodged in respect of that particular payment pursuant to Part 5 of the principal Act by a person to whom or on whose behalf the payment was made.

3 Zero-rating

- (1)
- (2)
- (3) Section 2(2) of the Goods and Services Tax Amendment Act (No 2) 1991 is hereby consequentially repealed.
- (4) *This subsection amended section 2(5)(b) and (c) of the Goods and Services Tax Amendment Act (No 2) 1991.*
- (5) This section shall apply to supplies made on or after the 1st day of October 1986.