

Rates Rebate (Statutory Declarations) Amendment Bill

Government Bill

Explanatory note

General policy statement

The Rates Rebate (Statutory Declarations) Amendment Bill has the following objectives:

- to make it easier for eligible applicants to apply for a rates rebate by removing the requirement to make a statutory declaration when applying:
- to replace the requirement to make a statutory declaration with a requirement to verify the application in a manner and form approved by the Secretary for Local Government:
- to allow authorities, for example territorial authorities, to design application forms for the purposes of the Rates Rebate Act 1973.

Departmental disclosure statement

The Department of Internal Affairs is required to prepare a disclosure statement to assist with the scrutiny of this Bill. The disclosure statement provides access to information about the policy development of the Bill and identifies any significant or unusual legislative features of the Bill.

A copy of the statement can be found at <http://legislation.govt.nz/disclosure.aspx?type=bill&subtype=government&year=2019&no=178>

Regulatory impact assessment

The Department of Internal Affairs produced a regulatory impact assessment on 30 August 2019 to help inform the main policy decisions taken by the Government relating to the contents of this Bill.

A copy of this regulatory impact assessment can be found at—

- https://www.dia.govt.nz/diawebsite.nsf/wpg_URL/Resource-material-Regulatory-Impact-Statements-Index?OpenDocument#five
- <http://www.treasury.govt.nz/publications/informationreleases/ria>

Clause by clause analysis

Clause 1 is the Title clause.

Clause 2 is the commencement clause. It provides that the Bill comes into force on 1 April 2020.

Clause 3 provides that the Bill amends the Rates Rebate Act 1973 (the **principal Act**).

Part 1

Substantive amendments

Clauses 4 to 7 amend sections 5, 6, 7, and 7A of the principal Act, which prescribe requirements for different types of rates rebate and refund applications. The amendments remove the requirement that applications be verified by the applicant making a declaration, which had the effect of obliging an applicant to attend a local authority office, or make some other arrangement, to have their application witnessed by a person authorised to take statutory declarations under the Oaths and Declarations Act 1957. The Bill replaces the declaration requirement with a requirement that an application made under section 5, 6, 7, or 7A be verified in writing by the applicant in a manner and form approved by the Secretary for Local Government. The amendments also allow authorities, for example territorial authorities, to design application forms.

Clause 8 amends section 9 of the principal Act to allow bodies in addition to the Secretary for Local Government to design application forms, which must be approved by the Secretary, to be used by a territorial authority when applying for reimbursement of rebates or refunds that have been granted under section 5, 6, 7, or 7A.

Part 2

Related amendments

Clause 9 replaces section 13 of the principal Act with new section 13. The current section 13 sets out the general requirements for making a declaration. *New section 13* requires an application that is required to be verified in writing for the purposes of the principal Act to be verified in a manner and form approved by the Secretary for Local Government.

Clause 10 amends section 14 of the principal Act to reflect the changes made to sections 5 to 7A. Section 14 provides that making a false statement or declaration for the purposes of obtaining any rates rebate under the principal Act is an offence. *Clause 10* replaces the reference to a declaration with a reference to verification to clarify the application of section 14 to amended sections 5 to 7A.

Hon Nanaia Mahuta

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Rates Rebate (Statutory Declarations) Amendment Act **2019**.

2 Commencement

This Act comes into force on **1 April 2020**.

3 Principal Act

This Act amends the Rates Rebate Act 1973 (the **principal Act**).

Part 1

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Substantive amendments**4 Section 5 amended (Applications to territorial authority for rates rebate)**

In section 5(3),—

(a) replace “provided” with “approved”; and

(b) replace “by the declaration of” with “in writing by”.

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5 Section 6 amended (Applications for refunds of rates paid)

(1) In section 6(2)(a), replace “provided” with “approved”.

(2) In section 6(2)(b), replace “by the declaration of” with “in writing by”.

6 Section 7 amended (Refund to owner of owner-occupier flat of contribution towards rates)

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(1) In section 7(2)(a), replace “provided” with “approved”.

(2) In section 7(2)(b), replace “by the declaration of” with “in writing by”.

7 Section 7A amended (Refund to resident of retirement village of contribution towards rates)

(1) In section 7A(4)(a), replace “provided” with “approved”.

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(2) In section 7A(4)(b), replace “by the declaration of” with “in writing by”.

8 Section 9 amended (Refund to territorial authorities of rebates granted)

In section 9(1), replace “provided” with “approved”.

Part 2**Related amendments**

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9 Section 13 replaced (Declarations)

Replace section 13 with:

13 Form of verification

An application that is required to be verified in writing for the purposes of this Act must be verified in a manner and form approved by the Secretary for Local Government.

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10 Section 14 amended (Offences)

In section 14(1)(a), replace “declaration” with “verification”.