

Reprint
as at 12 May 2011

**Income Tax (Alternative
Arrangement for Overseas
Pensions) Commencement Order
1996**

(SR 1996/346)

Income Tax (Alternative Arrangement for Overseas Pensions) Commencement Order 1996: revoked, on 12 May 2011, by clause 3 of the Regulatory Reform (Revocations) Order 2011 (SR 2011/99).

PURSUANT to sections 3(2) and 30(7) of the Taxation (Remedial Provisions) Act 1996, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this eprint.

A general outline of these changes is set out in the notes at the end of this eprint, together with other explanatory material about this eprint.

This order is administered in the Inland Revenue Department.

1 Title

This order may be cited as the Income Tax (Alternative Arrangement for Overseas Pensions) Commencement Order 1996.

2 Commencement of sections 3(1) and 30(1)(j) and (n) of Taxation (Remedial Provisions) Act 1996

Sections 3(1) and 30(1)(j) and (n) of the Taxation (Remedial Provisions) Act 1996 shall come into force on 1 April 1997.

MARIE SHROFF,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order appoints 1 April 1997 as the date on which sections 3(1) and 30(1)(j) and (n) of the Taxation (Remedial Provisions) Act 1996 are to come into force.

The effect of those provisions is to exempt from tax overseas pensions that are paid under the special banking option set out in the Social Security (Alternative Arrangement for Overseas Pensions) Regulations 1996.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 28 November 1996.

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Notes

1 *General*

This is an eprint of the Income Tax (Alternative Arrangement for Overseas Pensions) Commencement Order 1996. The eprint incorporates all the amendments to the order as at 12 May 2011. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 3 September 2007.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the eprint are also included, after the principal enactment, in chronological order.

2 *About this eprint*

This eprint has not been officialised. For more information about eprints and officialisation, please see <http://www.pco.parliament.govt.nz/eprints/>.

3 *List of amendments incorporated in this eprint (most recent first)*

Regulatory Reform (Revocations) Order 2011 (SR 2011/99): clause 3
