

Reprint
as at 26 November 2018



**Taxation (Abated Interim Payments of subparts MA to
MG and MZ Credit) Regulations 2002**
(SR 2002/52)

Regulation name: amended, on 1 July 2018, by section 45 of the Families Package (Income Tax and Benefits) Act 2017 (2017 No 51).

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 11th day of March 2002

Present:

Her Excellency the Governor-General in Council

Pursuant to section 225A of the Tax Administration Act 1994, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Inland Revenue Department.

Regulations

1 Title

These regulations are the Taxation (Abated Interim Payments of subparts MA to MG and MZ Credit) Regulations 2002.

Regulation 1: amended, on 1 July 2018, by section 45 of the Families Package (Income Tax and Benefits) Act 2017 (2017 No 51).

2 Commencement

These regulations come into force on 1 April 2002.

3 Payments under section 80KN(1)(b) of the Tax Administration Act 1994

- (1) The chief executive of the department for the time being responsible for the administration of the Social Security Act 2018 may make payments under section 80KN(1)(b) of the Tax Administration Act 1994 in the case of persons who receive any of the following benefits if the amount of net income received by the person and the person's spouse (if any) from all other sources is nil:

- (a) a supported living payment on the ground of sickness, injury, disability, or total blindness payable under the Social Security Act 1964 or the Social Security Act 2018;
- (b) an emergency benefit payable under the Social Security Act 1964 or the Social Security Act 2018 if that benefit is payable at a rate that is equal to or more than the rate of a supported living payment on the ground of sickness, injury, disability, or total blindness that the person would be entitled to if he or she were qualified to receive that benefit.

(c) *[Revoked]*

- (2) Payments may be made on and after 1 April 2002.

Regulation 3 heading: amended, on 1 April 2008 (effective for 2008–09 income year and later), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Regulation 3(1): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Regulation 3(1): amended, on 1 April 2008 (effective for 2008–09 income year and later), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Regulation 3(1)(a): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Regulation 3(1)(a): amended, on 15 July 2013, by section 97 of the Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13).

Regulation 3(1)(b): substituted, on 15 April 2005, by section 17(3) of the Social Security (Social Assistance) Amendment Act 2005 (2005 No 30).

Regulation 3(1)(b): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Regulation 3(1)(b): amended, on 15 July 2013, by section 97 of the Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13).

Regulation 3(1)(c): revoked, on 15 April 2005, by section 17(3) of the Social Security (Social Assistance) Amendment Act 2005 (2005 No 30).

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Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 14 March 2002.

Reprints notes

1 *General*

This is a reprint of the Taxation (Abated Interim Payments of subparts MA to MG and MZ Credit) Regulations 2002 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Social Security Act 2018 (2018 No 32): section 459

Families Package (Income Tax and Benefits) Act 2017 (2017 No 51): section 45

Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13): section 97

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Social Security (Social Assistance) Amendment Act 2005 (2005 No 30): section 17(3)