

**Reprint
as at 1 July 2013**



**Goods and Services Tax (Local
Authorities Accounting on
Payments Basis) Order 2009**

(SR 2009/181)

Goods and Services Tax (Local Authorities Accounting on Payments Basis)
Order 2009: expired, on 1 July 2013, by clause 3.

Rt Hon Dame Sian Elias, Administrator of the Government

Order in Council

At Wellington this 22nd day of June 2009

Present:

Her Excellency the Administrator of the Government in Council

Pursuant to section 19AB of the Goods and Services Tax Act 1985,
Her Excellency the Administrator of the Government, acting on the
advice and with the consent of the Executive Council, makes the
following order.

Note

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

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

This order is administered by the Inland Revenue Department.

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Order

- 1 Title**
This order is the Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2009.
- 2 Commencement**
This order comes into force on 1 July 2009.
- 3 Expiry**
This order expires on the close of 30 June 2013.
- 4 Specified local authorities to continue accounting on payments basis for specified period**
A local authority specified in the Schedule may continue to account for tax payable on a payments basis under section 19 of the Goods and Services Tax Act 1985 on and after 1 July 2009 until the close of 30 June 2013.

Schedule
Specified local authorities

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Far North District Council
Gisborne District Council
Kaipara District Council
Opotiki District Council

Ruapehu District Council
Waitomo District Council
Western Bay of Plenty District Council
Whakatane District Council

Rebecca Kitteridge,
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, which comes into force on 1 July 2009 and expires on the close of 30 June 2013, specifies local authorities that may continue to account for tax payable on a payments basis under section 19 of the Goods and Services Tax Act 1985 until the close of 30 June 2013.

Section 19 of that Act requires registered persons to account for tax payable on an invoice basis for the purpose of section 20 of that Act. However, the Commissioner of Inland Revenue may direct that local authorities specified in this Order account for tax payable on a payments basis.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 25 June 2009.

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Notes**1 General**

This is a reprint of the Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2009. The reprint incorporates all the amendments to the order as at 1 July 2013, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint
(most recent first)*

Goods and Services Tax (Local Authorities Accounting on Payments Basis)
Order 2009 (SR 2009/181): clause 3
