



# **Goods and Services Tax (Grants and Subsidies) Amendment Order 2011**

Anand Satyanand, Governor-General

## **Order in Council**

At Wellington this 28th day of February 2011

Present:

His Excellency the Governor-General in Council

Pursuant to section 5(6E) of the Goods and Services Tax Act 1985, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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## Order

### 1 Title

This order is the Goods and Services Tax (Grants and Subsidies) Amendment Order 2011.

### 2 Commencement

This order comes into force on 1 March 2011.

### 3 Principal order amended

This order amends the Goods and Services Tax (Grants and Subsidies) Order 1992.

### 4 Schedule amended

The Schedule is amended by adding the following clause:

“7 Any earthquake support subsidy payment made on or before 30 June 2011 on behalf of the Crown in relation to the Canterbury earthquake aftershock centred in Lyttelton on 22 February 2011.”

Rebecca Kitteridge,  
Clerk of the Executive Council.

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## 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 March 2011, amends the Goods and Services Tax (Grants and Subsidies) Order 1992.

The effect of this amendment is to declare earthquake support subsidy payments made on or before 30 June 2011 on behalf of the Crown in relation to the Canterbury earthquake aftershock centred in Lyttelton on 22 February 2011 not to be taxable grants or subsidies for the purposes of section 5(6D) of the Goods and Services Tax Act 1985.

This means no GST is payable in relation to the payments.

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2011/28

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Subsidies) Amendment Order 2011**

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Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 3 March 2011.

This order is administered by the Inland Revenue Department.

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