

**Reprint
as at 24 August 2011**



Civil List Determination 2011

(SR 2011/208)

Civil List Determination 2011: revoked, on 24 August 2011, by clause 5 of the Governor-General (Salary) Determination 2011 (SR 2011/261).

Pursuant to section 3(1)(a) and (2) of the Civil List Act 1979 and to the Remuneration Authority Act 1977, the Remuneration Authority makes the following determination (to which is appended an explanatory memorandum).

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Determination

- 1 Title**
This determination is the Civil List Determination 2011.

- 2 Commencement**
This determination is deemed to have come into force on 1 April 2010.

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.

3 Expiry

This determination expires on the day after the incumbent Governor-General leaves office.

4 Salary of Governor-General

- (1) The salary payable to the Governor-General under section 3(1)(a) of the Civil List Act 1979 is,—
 - (a) with effect from 1 April 2010, payable at the rate of \$200,622 a year; and
 - (b) with effect from 1 April 2011, payable at the rate of \$210,309 a year.
- (2) The salary is determined on the basis that it is and will remain exempt from income tax.

Dated at Wellington this 8th day of June 2011.

John Errington,
Chairman.

A Foulkes,
Member.

D Morcom,
Member.

Explanatory memorandum

This memorandum is not part of the determination, but is intended to indicate its general effect.

This determination, which is deemed to have come into force on 1 April 2010, sets new rates for the Governor-General's salary, cur-

rently \$191,645. From 1 April 2010, the salary is payable at the rate of \$200,622 a year. From 1 April 2011, the salary is payable at the rate of \$210,309 a year.

The Civil List Act 1979 provides for the Governor-General's salary, determined from time to time by the Remuneration Authority, to be set on the basis that it is exempt from income tax.

In this determination, which sets the Governor-General's salary on the basis that it is exempt from income tax, the Remuneration Authority has used the same approach as was used in 2009. This approach is to establish a notional gross salary and then to convert that salary into a tax-free salary by applying the relevant personal income tax rates and threshold levels. The effect is that the Governor-General's remuneration is adjusted to place it on the same basis as that of any salaried person who benefits from adjustments in taxation rates and thresholds.

For the year commencing 1 April 2010, the previous year's notional gross salary was increased by 1.25% and then converted to a tax-free salary using the personal tax rates and thresholds applying for the year 1 April 2010 to 31 March 2011. This results in a tax-free salary of \$200,622. The increase of 1.25% takes into account increases in remuneration for other positions with broadly similar levels of responsibility. The increase in the tax-free salary was greater than 1.25% due to personal income tax rates being reduced in that year.

For the year commencing 1 April 2011, the notional gross salary from 1 April 2010 was increased by 1.5% and then converted to a tax-free salary using the personal tax rates and thresholds applying for the year 1 April 2011 to 31 March 2012. This results in a tax-free salary of \$210,309. The increase of 1.5% takes into account increases in remuneration for other positions with broadly similar levels of responsibility. The increase in the tax-free salary was greater than 1.5% due to personal income tax rates being reduced again for this year.

This determination expires on the day after the incumbent Governor-General leaves office.

The Governor-General Act 2010, under which future Governors-General are to be appointed, provides for the Governor-General's salary to be determined on the basis that it is not exempt from income tax.

Civil List Determination 2011

Reprinted as at
24 August 2011

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 16 June 2011.

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Notes

1 *General*

This is a reprint of the Civil List Determination 2011. The reprint incorporates all the amendments to the determination as at 24 August 2011, 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)*

Governor-General (Salary) Determination 2011 (SR 2011/261): clause 5
