



Goods and Services Tax (Grants and Subsidies) Amendment Order 2016

Patsy Reddy, Governor-General

Order in Council

At Wellington this 21st day of November 2016

Present:

Her Excellency the Governor-General in Council

This order is made under section 5(6E) of the Goods and Services Tax Act 1985 on the advice and with the consent of the Executive Council.

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Order

1 Title

This order is the Goods and Services Tax (Grants and Subsidies) Amendment Order 2016.

2 Commencement

This order comes into force on its notification in the *Gazette*.

3 Principal order

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

4 Schedule amended

In the Schedule, after clause 8, insert:

- 9 Any earthquake support subsidy payment made on or before 28 February 2017 on behalf of the Crown in relation to the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikoura or any of their aftershocks.

Michael Webster,
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 its notification in the *Gazette*, 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 28 February 2017 on behalf of the Crown in relation to the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikoura or any of their aftershocks 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.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 21 November 2016.

This order is administered by the Inland Revenue Department.