



Goods and Services Tax (Grants and Subsidies) Amendment Order 2020

Patsy Reddy, Governor-General

Order in Council

At Wellington this 23rd day of March 2020

Present:

The Right Hon Jacinda Ardern presiding 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 2020.

2 Commencement

This order comes into force on 24 March 2020.

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 9, insert:

- 10 Any payment made by the Ministry of Social Development on behalf of the Crown in relation to wages or other income as a consequence of COVID-19.
- 11 Any payment made by the Ministry of Social Development on behalf of the Crown in relation to leave taken as a consequence of COVID-19.

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 24 March 2020, amends the Goods and Services Tax (Grants and Subsidies) Order 1992.

The effect of this amendment is to declare the following payments made by the Ministry of Social Development on behalf of the Crown not to be taxable grants or subsidies for the purposes of section 5(6D) of the Goods and Services Tax Act 1985:

- any payment in relation to wages or other income as a consequence of COVID-19;
- any payment in relation to leave taken as a consequence of COVID-19.

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*: 23 March 2020.

This order is administered by the Inland Revenue Department.