

**Reprint
as at 24 March 2020**



**Goods and Services Tax (Grants and Subsidies) Order
1992
(SR 1992/323)**

Catherine A Tizard, Governor-General

Order in Council

At Wellington this 16th day of November 1992

Present:

Her Excellency the Governor-General in Council

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

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Non-taxable grants and subsidies

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This order is administered by the Inland Revenue Department.

Order

1 Title and commencement

- (1) This order may be cited as the Goods and Services Tax (Grants and Subsidies) Order 1992.
- (2) This order shall come into force on 1 January 1993.

2 Non-taxable grants and subsidies

It is hereby declared that payments of the kinds specified in the Schedule are not taxable grants or subsidies for the purposes of section 5(6D) of the Goods and Services Tax Act 1985.

3 Revocation

The Goods and Services Tax (Non-Taxable Grants or Subsidies) Order 1991 (SR 1991/300) is hereby revoked.

Schedule

Non-taxable grants and subsidies

1 *[Revoked]*

Schedule clause 1: revoked, on 30 March 2017, by section 398 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

- 2 Any suspensory loan or advance made on behalf of the Crown or by any public authority before 1 January 1993, other than any suspensory loan or advance that, at the time it was made, was explicitly stated to include the amount of any goods and services tax payable by the person to whom or for whose benefit the loan or advance was made.
- 3 So much of any payment made by the New Zealand Agency for International Development to a New Zealand organisation that, as a condition of the payment, must be—
 - (a) transferred outside New Zealand; and
 - (b) transferred to an organisation that is operating outside New Zealand at the time the payment is received by that organisation; and
 - (c) used to acquire goods or services outside New Zealand.

Schedule clause 3: added, on 1 July 2003, by clause 3 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2003 (SR 2003/113).

- 5 The Commissioner of Inland Revenue crediting, transferring, refunding, dealing with, or otherwise paying, a tax credit under the Income Tax Act 2007, Income Tax Act 2004, or the Tax Administration Act 1994, if that tax credit is one to which entitlement arises under subpart MK of the Income Tax Act 2007 or subpart KJ of the Income Tax Act 2004.

- Schedule clause 5: added, on 1 July 2007, by section 73 of the Taxation (KiwiSaver and Company Tax Rate Amendments) Act 2007 (2007 No 19).
- Schedule clause 5: amended (with effect on 1 April 2008), on 6 October 2009, by section 865(a) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).
- Schedule clause 5: amended (with effect on 1 April 2008), on 6 October 2009, by section 865(b) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).
- 6 The Commissioner of Inland Revenue crediting, transferring, refunding, dealing with, or otherwise paying, a person's tax credit under the Income Tax Act 2007 or the Tax Administration Act 1994, if that tax credit is one which the person has under section LH 2 of the Income Tax Act 2007.
- Schedule clause 6: added, on 19 December 2007 (applying for the 2008–09 and later income years), by section 301(1) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).
- 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.
- Schedule clause 7: added, on 1 March 2011, by clause 4 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2011 (SR 2011/28).
- 8 The Commissioner of Inland Revenue crediting, transferring, refunding, dealing with, or otherwise paying, a person's tax credit under the Income Tax Act 2007 or the Tax Administration Act 1994, if that tax credit is one which the person has under section MX 4 of the Income Tax Act 2007.
- Schedule clause 8: inserted, on 1 April 2016, by section 302 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).
- 9 Any earthquake support subsidy payment made on or before 26 May 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.
- Schedule clause 9: inserted, on 21 November 2016, by clause 4 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2016 (LI 2016/269).
- Schedule clause 9: amended, on 28 February 2017, by clause 4 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2017 (LI 2017/26).
- 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.
- Schedule clause 10: inserted, on 24 March 2020, by clause 4 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2020 (LI 2020/44).
- 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.
- Schedule clause 11: inserted, on 24 March 2020, by clause 4 of the Goods and Services Tax (Grants and Subsidies) Amendment Order 2020 (LI 2020/44).

Bob MacFarlane,
Acting for Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 19 November 1992.

Reprints notes

1 *General*

This is a reprint of the Goods and Services Tax (Grants and Subsidies) Order 1992 that incorporates all the amendments to that order as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Goods and Services Tax (Grants and Subsidies) Amendment Order 2020 (LI 2020/44)

Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14): section 398

Goods and Services Tax (Grants and Subsidies) Amendment Order 2017 (LI 2017/26)

Goods and Services Tax (Grants and Subsidies) Amendment Order 2016 (LI 2016/269)

Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1): section 302

Goods and Services Tax (Grants and Subsidies) Amendment Order 2011 (SR 2011/28)

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34): section 865

Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109): section 301(1)

Taxation (KiwiSaver and Company Tax Rate Amendments) Act 2007 (2007 No 19): section 73

Goods and Services Tax (Grants and Subsidies) Amendment Order 2003 (SR 2003/113)