



COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021

Patsy Reddy, Governor-General

Order in Council

At Wellington this 13th day of September 2021

Present:

The Right Hon Jacinda Ardern presiding in Council

This order is made under section 7AAC of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Order

1 Title

This order is the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021.

2 Commencement

This order comes into force on 17 September 2021.

3 Principal order

This order amends the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021.

4 Clause 5 amended (Persons eligible for grant)

In the heading to clause 5, replace “grant” with “**first grant under this order**”.

5 New clause 5A inserted (Persons eligible for second grant under this order)

After clause 5, insert:

5A Persons eligible for second grant under this order

A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a second grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 8 September 2021 and ending immediately before all areas of New Zealand return to COVID-19 alert level 1:
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person’s business or organisation; and

- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021; and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

6 Clause 6 replaced (Amount of grant)

Replace clause 6 with:

6 Amount of grant

- (1) A person eligible to receive a grant of money under clause 5 is eligible for 1 payment only under that clause of an amount calculated under—
 - (a) subclauses (4) and (5); or
 - (b) clause 6 (as in force immediately before 17 September 2021).
- (2) A person eligible to receive a grant of money under clause 5A is eligible for 1 payment only under that clause of an amount calculated under subclauses (4) and (5).
- (3) A person may receive a grant of money under clause 5 and another under clause 5A.
- (4) The amount of each grant is the lesser of the following:
 - (a) \$1,500 plus an additional amount of \$400 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or
 - (b) 4 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5 or 5A, as the case requires, and declared by the person in their application).
- (5) For the purposes of calculating the number of full-time equivalent workers employed by a person, the number of full-time and part-time workers must be added together (applying clause 3(2)) and if that addition produces a fraction it must be rounded up to the nearest whole number.

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 17 September 2021, amends the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021 (the **August Order**). The August Order provides that a person is eligible for a grant under the COVID-19 resurgence support payments scheme (August 2021) if the person experienced a minimum 30% decline in revenue in relation to a business or organisation during a nominated 7-day period. The nominated period must be during the period beginning on 17 August 2021 and ending immediately before all areas of New Zealand return to COVID-19 alert level 1.

This order amends the August Order to provide that a person is eligible for a second grant if the person experienced a minimum 30% decline in revenue in relation to a business or organisation during a second nominated 7-day period (which may overlap with the first). The second period must be during the period beginning on 8 September 2021 and ending immediately before all areas of New Zealand return to COVID-19 alert level 1.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 16 September 2021.

This order is administered by the Inland Revenue Department.