



COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021

Cindy Kiro, Governor-General

Order in Council

At Wellington this 22nd day of November 2021

Present:

Her Excellency the Governor-General 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 6) 2021.

2 Commencement

- (1) This order comes into force on 23 November 2021, except as provided in subclause (2).
- (2) Clauses 7 and 8 come into force on 26 November 2021.

3 Principal order

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

4 Clause 4 amended (Activation and operation of CRSP scheme)

In clause 4(2), replace “after all areas of New Zealand return to COVID-19 alert level 1” with “after all areas of New Zealand are at Orange or Green under the COVID-19 Protection Framework or all areas of New Zealand return to COVID-19 alert level 1”.

5 Clause 5E amended (Persons eligible for fourth grant under this order)

- (1) In clause 5E(a)(i)(B), replace “immediately before all areas of New Zealand either return to COVID-19 alert level 1 or are at Orange or Green under the COVID-19 Protection Framework” with “as provided in subclause (2)”.
- (2) In clause 5E, insert as subclause (2):
 - (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
 - (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

6 Clause 5G amended (Persons eligible for fifth grant under this order)

- (1) In clause 5G(a)(i)(B), replace “immediately before all areas of New Zealand either return to COVID-19 alert level 1 or are at Orange or Green under the COVID-19 Protection Framework” with “as provided in subclause (2)”.
- (2) In clause 5G, insert as subclause (2):
 - (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
 - (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

7 New clauses 5H and 5I inserted

After clause 5G, insert:

5H Circumstances required before sixth grant payable

- (1) A sixth grant is payable to eligible persons under clause 5I only if, at all times during the relevant period,—
 - (a) at least part of New Zealand was at COVID-19 alert level 2, 3, or 4; and
 - (b) Auckland has not moved to the COVID-19 Protection Framework.
- (2) The relevant period starts at 11.59 pm on 17 August 2021 and ends at 12.01 am on 26 November 2021.

5I Persons eligible for sixth grant under this order

- (1) A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a sixth 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 19 November 2021 and ending as provided in subclause (2):
 - (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).
- (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
- (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

8 Clause 6A amended (Amount of fifth grant)

- (1) Replace the heading to clause 6A with “**Amount of fifth and sixth grants**”.
- (2) Replace clause 6A(1) and (2) with:
 - (1) This clause applies to a grant under clause 5G or 5I.
 - (2) A person who is eligible to receive a grant of money under 1 or more of clauses 5G and 5I is eligible for 1 grant only under each applicable clause.
- (3) In clause 6A(4)(b), replace “calculated in accordance with clause 5G” with “calculated in accordance with clause 5G or 5I, as the case requires”.

Rachel Hayward,
for 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 23 and 26 November 2021, amends the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021 (the **August order**) to provide for a sixth grant payment. The August order requires that, for a person to be eligible for a grant under the COVID-19 resurgence support payments scheme (August 2021),—

- the person must have experienced a minimum 30% decline in revenue in relation to a business or organisation during a nominated 7-day period; and
- the nominated 7-day period must be during the specified period for that grant.

The main amendments in this order are the insertion of *new clauses 5H and 5I*.

New clause 5H sets out the circumstances required before a sixth grant is payable, which are, in effect, that at least part of New Zealand stays at COVID-19 alert level 2,

3, or 4 until 12.01 am on 26 November 2021, and that Auckland has not moved to the COVID-19 Protection Framework before that time.

New clause 5I sets out the criteria for determining who is eligible for a sixth grant of money under the CRSP scheme. The specified period for the sixth grant starts on or after 19 November 2021.

The sixth grant is of the same amount as the fifth grant (which is double the amounts of the earlier grants).

The other main amendments in this order relate to bringing forward the time when the specified periods for the fourth, fifth, and sixth grants end. Currently, the specified periods for the fourth and fifth grants end immediately before all areas of New Zealand either return to COVID-19 alert level 1 or are at Orange or Green under the COVID-19 Protection Framework. This order provides that the specified periods for the fourth, fifth, and sixth grants end on the earlier of the following:

- the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
- immediately before all areas of New Zealand return to COVID-19 alert level 1.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 22 November 2021.

This order is administered by the Inland Revenue Department.