Version
as at 31 March 2026

Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2009

(SR 2009/8)

Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2009: revoked, on 31 March 2026, pursuant to section 253(a) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 2nd day of February 2009

Present:
His Excellency the Governor-General in Council

Pursuant to section RA 21(3) and (4) of the Income Tax Act 2007, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Inland Revenue Department.

Regulations

1 Title

These regulations are the Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2009.

2 Commencement

These regulations come into force on the day after the date of their notification in the *Gazette*.

3 Principal regulations amended

These regulations amend the Income Tax (Fringe Benefit Tax, Interest on Loans) Regulations 1995.

4 Schedule 1 amended

Schedule 1 is amended by adding the following item:

Quarter commencing 1 January 2009, and subsequent quarters	8.05

Rebecca Kitteridge,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on the day after the date of their notification in the *Gazette*, amend the Income Tax (Fringe Benefit Tax, Interest on Loans) Regulations 1995. They decrease, from 10.90% to 8.05%, the rate of interest that applies for fringe benefit tax purposes to employment-related loans. The decrease applies for the quarter commencing on 1 January 2009 and for subsequent quarters.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 5 February 2009.

Notes

1 General

This is a consolidation of the Income Tax (Fringe Benefit Tax, Interest on Loans) Amendment Regulations 2009 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8): section 253(a)

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2026