Version
as at 29 March 2024

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021

(SL 2021/362)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021: revoked, on 29 March 2024, pursuant to section 203(a) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Cindy Kiro, Governor-General

Order in Council

At Wellington this 8th day of November 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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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.

This order is administered by the Inland Revenue Department.

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Order

1 Title

This order is the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021.

2 Commencement

This order comes into force on 12 November 2021.

3 Principal order

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

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

In clause 5E(a)(i)(B), replace "return to COVID-19 alert level 1" with "either return to COVID-19 alert level 1 or are at Orange or Green under the COVID-19 Protection Framework".

5 New clauses 5F and 5G inserted

After clause 5E, insert:

5F Circumstances required before fifth grant payable

(1) A fifth grant is payable to eligible persons under clause 5G 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 12 November 2021.

5G Persons eligible for fifth 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 fifth 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 5 November 2021 and ending 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:

(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 amended (Amount of grant)

Replace the heading to clause 6 with "**Amount of first, second, third, and fourth grants**".

7 New clause 6A inserted (Amount of fifth grant)

After clause 6, insert:

6A Amount of fifth grant

(1) This clause applies to a grant under clause 5G.

(2) A person who is eligible to receive a grant of money under clause 5G is eligible for 1 grant only under that clause.

(3) The amount of each grant must be calculated under subclauses (4) and (5) (but a person who is one of a commonly owned group of specified persons may apply the modifications in clause 7).

(4) The amount of each grant is the lesser of the following:

(a) $3,000 plus an additional amount of $800 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or

(b) 8 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5G, 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.

8 Clause 7 amended (Calculating number of workers for members of commonly owned group)

In clause 7(1), after "clause 6(4) and (5)", insert "or clause 6A(4) and (5), as the case may be".

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 12 November 2021, amends the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021 (the **August order**) to provide for a fifth 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 5F, 5G, and 6A*.

New clause 5F sets out the circumstances required before a fifth 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 12 November 2021, and that Auckland has not moved to the COVID-19 Protection Framework before that time.

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

New clause 6A describes the amounts payable to persons eligible for the fifth grant, which are double the amounts of the earlier grants.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 11 November 2021.

Notes

1 General

This is a consolidation of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 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 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11): section 203(a)

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2024