

House of Representatives

Supplementary Order Paper

Tuesday, 10 May 2016

Taxation (Transformation: First Phase Simplification and Other Measures) Bill

Proposed amendments

Hon Michael Woodhouse, in Committee, to move the following amendments:

Clause 2

After clause 2(2) (page 10, after line 8), insert:

- (2B) **Sections 8(1A), 8B, 69AB, and 173B** come into force on 19 April 2016.

Clause 8

Before clause 8(1) (page 11, before line 30), insert:

- (1A) In section CZ 25(1)(a)(ii), replace “section 53(1), 54, or 55 of the Canterbury Earthquake Recovery Act 2011” with “section 91, 103, or 104 of the Greater Christchurch Regeneration Act 2016”.

New clause 8B

After clause 8 (page 11, after line 33), insert:

- 8B Section CZ 26 amended (Land and buildings affected by Canterbury earthquakes—sections CB 9 to CB 11 and CB 14 overridden for Crown purchases)**

In section CZ 26, replace “section 53(1), 54, or 55 of the Canterbury Earthquake Recovery Act 2011” with “section 91, 103, or 104 of the Greater Christchurch Regeneration Act 2016”.

New clause 69AB

After clause 69 (page 22, after line 17), insert:

69AB New section YZ 4 (Saving of effect of certain terms defined in Canterbury Earthquake Recovery Act 2011)

After section YZ 3, insert:

YZ 4 Saving of effect of certain terms defined in Canterbury Earthquake Recovery Act 2011

For the purposes of sections CZ 23 to CZ 25, CZ 29, DZ 20, EZ 23B, EZ 23BB, EZ 70 to EZ 74, FZ 7, and GZ 3 (which relate to the Canterbury earthquakes), the terms **Canterbury earthquake**, **greater Christchurch**, **rebuilding**, and **recovery** have the meanings set out in the Canterbury Earthquake Recovery Act 2011 which continues to apply for this purpose in the same manner as it applied immediately before the repeal of that Act by the Greater Christchurch Regeneration Act 2016.

New clause 173B

After clause 173 (page 46, after line 33), insert:

173B Section 183CB amended (Cancellation of interest charged on payments under PAYE rules or provisional tax rules arising from work in Canterbury earthquake recovery programme)

After section 183CB(3), insert:

- (4) For the purposes of subsection (1), the term **Canterbury earthquake** has the meaning set out in the Canterbury Earthquake Recovery Act 2011 which continues to apply for this purpose in the same manner as it applied immediately before the repeal of that Act by the Greater Christchurch Regeneration Act 2016.

Explanatory note

This Supplementary Order Paper amends *clause 8* and inserts new *clauses 8B, 69AB, and 173B* to provide for the continuing but limited application of the Canterbury Earthquake Recovery Act 2011 (which has been repealed by the Greater Christchurch Regeneration Act 2016) for the purposes of certain provisions of the Income Tax Act 2007 and Tax Administration Act 1994. The provisions retained are concerned with the acquisition of property and notices of intention to take land. Certain definitions, notably the definitions of *Canterbury earthquake* and *greater Christchurch*, are also retained.