

Goods and Services Tax Amendment Act 2001

Public Act 2001 No 68
Date of assent 26 September 2001

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The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Goods and Services Tax Amendment Act 2001.
- (2) In this Act, the Goods and Services Tax Act 1985 is called “the principal Act”.

2 Commencement

This Act comes into force on the day after the date on which it receives the Royal assent.

3 Imposition of goods and services tax on imports

Section 12 of the principal Act is amended by inserting, after subsection (1), the following subsection:

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- “(1A) Goods and services tax is not payable under subsection (1) for any goods if the Chief Executive of the New Zealand Customs Service is satisfied that, at the time of importation or entry for home consumption under the Customs and Excise Act 1996,—
- “(a) the goods are intended solely for the use of an organisation, visiting force, expedition, or other body approved by the Chief Executive of the New Zealand Customs Service that may be established or temporarily based in New Zealand under an agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of another State, the United Nations, or any other international organisation; or
 - “(b) the goods are intended solely for the use of a person temporarily resident in New Zealand for the purpose of serving as a member of any approved organisation, visiting force, expedition, or other body.”

Legislative history

20 September 2001

Divided from Statutes Amendment Bill (Bill 97-2),
third reading

26 September 2001

Royal assent
