

Goods and Services Tax Amendment Act 2005

Public Act 2005 No 9
Date of assent 24 March 2005

Contents

	Page
1 Title	1
2 Commencement	1
3 Amendments to principal Act in Schedule	2
Schedule	2
Amendments to principal Act	

The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Goods and Services Tax Amendment Act 2005.
- (2) In this Act, the Goods and Services Tax Act 1985 is called “the principal Act”.

2 Commencement

- (1) Except as provided in subsection (2), this Act comes into force on 26 April 2005.
- (2) Section 3(2) comes into force on 1 April 2007.

3 Amendments to principal Act in Schedule

- (1) The principal Act is amended in the manner set out in Part 1 of the Schedule.
- (2) The principal Act is amended in the manner set out in Part 2 of the Schedule.

Schedule

s 3

Amendments to principal Act**1**

Amendments to come into force on 26 April
2005

Section 2A

Replace subsection (1)(c) with the following:

- “(c) two persons who are—
- “(i) connected by blood relationship:
 - “(ii) connected by marriage, civil union or de facto relationship:
 - “(iii) connected by adoption:
 - “(iv) trustee of a trust and a beneficiary who has benefited, or is eligible to benefit, from the trust.”.

Omit subsection (5).

In subsection (6)—

- (a) replace the words before paragraph (a) with “For the purpose of subsection (1)(c)—”:
- (b) replace paragraph (b) with the following:

“(b) persons are connected by marriage, civil union or de facto relationship if—

 - “(i) one is in a marriage or civil union with the other:
 - “(ii) one is in a marriage or civil union with a person who is connected by blood relationship to the other:
 - “(iii) one is in a de facto relationship, between a man and a woman, with the other.”.

Section 3

In the definition of **life insurance contract** in subsection (2), replace “marriage” with “marriage or civil union,”.

2

Amendments to come into force on 1 April
2007**Section 2A**

Replace subsection (6)(b) with the following:

“(b) persons are connected by marriage, civil union or de facto relationship if one is in a marriage, civil union or de facto relationship with the other or with a person who is connected by blood relationship to the other.”.

Section 3

In the definition of **life insurance contract** in subsection (2), replace “marriage or civil union,” with “marriage, civil union or de facto relationship”.

Legislative history

10 March 2005

Divided from Relationships (Statutory References)

15 March 2005

Bill (Bill 151-2) as Bill 151-3F

Third reading
