

Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act Commencement Order 2004

Pursuant to section 2(19) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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1 Title
This order is the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act Commencement Order 2004.

2 Commencement of certain provisions of Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003
Sections 140(2), 141, 143(2), 145, 146(2), 146(3), 147, 148, 149(5), 149(6), 149(8), 154(2), 155, 156, 157(1), 158, 160, 164(1) to (3), 164(6), and 165 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 come into force on 1 January 2005.

Diane Morcom,
Clerk of the Executive Council.

**Taxation (GST, Trans-Tasman Imputation
and Miscellaneous Provisions) Act
Commencement Order 2004**

Explanatory note

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Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order brings into force the provisions of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 that are not yet in force. The provisions amend the Goods and Services Tax Act 1985, and bring into effect the following reforms:

- the introduction of a reverse charge mechanism to impose goods and services tax on certain imported services; and
- the zero-rating of business-to-business supplies of financial services.

Issued under the authority of the Acts and Regulations Publication Act 1989.
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