

Mr Kirk

FOREIGN TRAVEL TAX AMENDMENT

ANALYSIS

Title	2. New section inserted
1. Short Title	14A. Exclusion of value of non-transport facilities

A BILL INTITULED

An Act to amend the Foreign Travel Tax Act 1976

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same,
5 as follows:

1. **Short Title**—This Act may be cited as the Foreign Travel Tax Amendment Act 1976, and shall be read together with and deemed part of the Foreign Travel Tax Act 1976 (hereinafter referred to as the principal Act).

10 2. **New section inserted**—The principal Act is hereby amended by inserting, after section 14, the following section:

15 “14A. **Exclusion of value of non-transport facilities**—Notwithstanding anything in this Act, in determining the fair market value of any ticket under section 14 of this Act in respect of travel undertaken by water, there shall be excluded from such value any amount which is referable to the supply of accommodation, meals, or other services of a non-transport nature.”

No. 152

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