

Goods and Services Tax Amendment Bill

Government Bill

As reported from the committee of the whole House

This bill was formerly part of the Relationships (Statutory References) Bill, as reported from the Justice and Electoral Committee. The committee of the whole House has further amended the bill and has divided it into the following bills:

- The Relationships (Statutory References) Bill, comprising subpart 20 of Part 1, Part 2, and Schedules 13, 13A, 14, and 15
- The Administration Amendment Bill (No 2), comprising subpart 1 of Part 1
- The Care of Children Amendment Bill, comprising subpart 1A of Part 1 and Schedule 1AA
- The Child Support Amendment Bill (No 3), comprising subpart 2 of Part 1 and Schedule 1
- The Deaths by Accidents Compensation Amendment Bill, comprising subpart 3 of Part 1
- The Estate and Gift Duties Amendment Bill, comprising subpart 4 of Part 1 and Schedule 2
- The Goods and Services Tax Amendment Bill, comprising subpart 5 of Part 1 and Schedule 3
- The Government Superannuation Fund Amendment Bill (No 4), comprising subpart 6 of Part 1 and Schedule 3A
- The Income Tax Amendment Bill, comprising subpart 7 of Part 1 and Schedule 4
- The Injury Prevention, Rehabilitation, and Compensation Amendment Bill (No 4), comprising subpart 7A of Part 1 and Schedule 4A

- The Interpretation Amendment Bill, comprising subpart 8 of Part 1
 - The Life Insurance Amendment Bill (No 2), comprising subpart 9 of Part 1
 - The Marriage Amendment Bill, comprising subpart 10 of Part 1
 - The Minors' Contracts Amendment Bill, comprising subpart 11 of Part 1
 - The New Zealand Superannuation Amendment Bill (No 2), comprising subpart 12 of Part 1 and Schedules 5 and 6
 - The Parental Leave and Employment Protection Amendment Bill (No 2), comprising subpart 12A of Part 1 and Schedule 6A
 - The Property (Relationships) Amendment Bill, comprising subpart 13 of Part 1 and Schedule 7
 - The Real Estate Agents Amendment Bill, comprising subpart 14 of Part 1
 - The Social Security Amendment Bill, comprising subpart 15 of Part 1 and Schedules 8, 9, and 9A
 - The Tax Administration Amendment Bill, comprising subpart 16 of Part 1 and Schedule 10
 - The Trustee Amendment Bill, comprising subpart 17 of Part 1
 - The War Pensions Amendment Bill (No 3), comprising subpart 8 of Part 1 and Schedules 11 and 12
 - The Wills Amendment Bill, comprising subpart 19 of Part 1.
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Key to symbols used in reprinted bill

As reported from a select committee

| | |
|---------------------------------|--------------------------------|
| < <i>Subject to this Act,</i> > | Words struck out by a majority |
| < <u>Subject to this Act,</u> > | Words inserted by a majority |

Hon David Benson-Pope

Goods and Services Tax Amendment Bill

Government Bill

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

2 Commencement

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- (1) Except as provided in **subsection (2)**, this Act comes into force on **26 April 2005**.
- (2) **Section 25(2)** comes into force on **1 April 2007**.

25 Amendments to principal Act in Schedule 3

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- (1) The principal Act is amended in the manner set out in **Part 1 of Schedule 3**.
- (2) The principal Act is amended in the manner set out in **Part 2 of Schedule 3**.

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Schedule 3

Amendments to Goods and Services Tax Act 1985

Part 1

Amendments to come into force on *<date to be appointed by Governor-General by Order in Council>* <26 April 2005> 5

Section 2A

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

- “(c) two persons who are—
 - “(i) connected by blood relationship: 10
 - “(ii) connected by marriage, civil union or de facto relationship: 10
 - “(iii) connected by adoption:
 - “(iv) trustee of a trust and a beneficiary who has benefited, or is eligible to benefit, from the trust:”. 15

Omit subsection (5).

In subsection (6)—

- (a) replace the words before paragraph (a) with “For the purpose of subsection (1)(c)—”: 20
- (b) replace paragraph (b) with the following: 20
 - “(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: 25
 - “(ii) one is in a marriage or civil union with a person who is connected by blood relationship to the other: 25
 - “(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,”. 30

Part 2

Amendments to come into force on 1 April 2007

Section 2A

Replace **subsection (6)(b)** with the following: 35

- “(b) persons are connected by marriage, civil union or de facto relationship if one is in a marriage, civil union or

Part 2—continued**Section 2A—continued**

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,”. 5

Legislative history

10 March 2005

Divided from Relationships (Statutory References)
Bill (Bill 151–2) as Bill 151–3F
