

**Reprint
as at 23 March 2020**

Income Tax Act 1976

Public Act 1976 No 65
Date of assent 9 December 1976

Income Tax Act 1976: repealed, on 1 April 1995, by section YB 3(1) of the Income Tax Act 1994 (1994 No 164).

*The Income Tax Act 1976 is not available on this website. For more information, see
<http://www.legislation.govt.nz/howitworks.aspx#whatonsite>*

Section 64A(1) **Air transport to New Zealand**: inserted (with effect on 1 April 1984), on 23 March 2020, by section 269(1) (and see section 269(3) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 64A(2) **Air transport to New Zealand**: amended (with effect on 1 April 1984), on 23 March 2020, by section 269(2)(a) (and see section 269(3) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 64A(2) **Air transport to New Zealand**: amended (with effect on 1 April 1984), on 23 March 2020, by section 269(2)(b) (and see section 269(3) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 108I(1)(b): substituted (with effect on 1 April 1993), on 6 October 2009, by section 855(1) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 226(1) **qualifying trust**: replaced (with effect on 1 April 1988 and applying for the income year commencing 1 April 1988 and later income years), on 24 February 2016, by section 295(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 226(1) **qualifying trust** paragraph (c): inserted (with effect on 1 April 1988 and applying for the income year commencing 1 April 1990 and later income years), on 24 February 2016, by section 295(2) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this reprint. See the notes at the end of this reprint for further details.

This Act is administered by the Inland Revenue Department.

Section 228(8): inserted (with effect on 1 April 1988 and applying for the income year commencing 1 April 1988 and later income years), on 24 February 2016, by section 296(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 228(9): inserted (with effect on 1 April 1988 and applying for the income year commencing 1 April 1988 and later income years), on 24 February 2016, by section 296(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 374A **dependent child** paragraph (da): inserted, on 24 August 2010 (applying for the 1991–92 and subsequent income years and only for the purpose of validating payments of family support credits of tax made under Part 11A of the Income Tax Act 1976 in relation to any of those income years), by section 4(1) of the Taxation (Definitions of Dependent Child) Act 2010 (2010 No 104).

Section 409(3B): inserted (with effect on 1 April 2000), on 23 March 2020, by section 270 of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Schedule 21 item 17: added (with effect on 1 October 2001), on 6 October 2009, by section 856(1) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009

Public Act	2009 No 34
Date of assent	6 October 2009
Commencement	see section 2

1 Title

This Act is the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009.

2 Commencement

- (1) This Act comes into force on the day on which it receives the Royal assent, except as provided in this section.
- (2) Sections 74, 108, 319, 320, 322, 323, 502, 510, 546, 549, 557(26), (45), (53), (132), (145), and (147), 605(1), and (3), 606, 610, 682, 862, and 863 are treated as coming into force 3 months after this Act receives the Royal assent.
- (3) Section 704(5) is treated as coming into force—
 - (a) in relation to the Parliamentary Service, on 1 October 1986:
 - (b) in relation to the Office of the Clerk of the House of Representatives, on 1 August 1988.
- (4) Section 855 is treated as coming into force on 1 April 1993.
- (5) Section 850 is treated as coming into force on 1 April 1995.
- (6) Sections 851 and 860 are treated as coming into force on 1 April 1997.
- (7) Sections 847, 848, 849, 852, 853, 854, and 856 are treated as coming into force on 1 October 2001.
- (8) Sections 628(1), 646(1) and (4), 647(1), (3), and (6), 712, 735, 736, 738, 741, 742, 743, 746, 747, 748, 749, 750, 751, 754, 759, 760, 761, 764(2), 767, 769, 770, 771, 772, 773, 789(2) and (4), 832, 844(2), (9), (15), (23), (25), (31), and (33), 845, 858(1) and (3), and 864 are treated as coming into force on 1 April 2005.
- (9) Section 647(2) is treated as coming into force on 1 October 2005.
- (10) Sections 744, 768, and 844(3), (13), (14), (22), and (32) are treated as coming into force on 1 April 2006.
- (11) Sections 646(2) and 647(4) are treated as coming into force on 3 April 2006.
- (12) Sections 706, 739, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789(1) and (3), 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 819(2), 841, and 844(8), (11), (18), (21), and (35) are treated as coming into force on 1 April 2007.

- (13) Section 684 is treated as coming into force on 17 May 2007.
- (14) Sections 720, 731, 733(2) and (4), and 844(6) and (17) are treated as coming into force on 1 July 2007.
- (15) Sections 612, 625, 675, 677, 756, 808, 809, 811, 812, 813, 814, 815, 816, 817, 818, 819(1), 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 833, 834, 835, 836, 837, 838, 839, 840, 842, 843, and 844(26) are treated as coming into force on 1 October 2007.
- (16) Section 764(1) and (3) is treated as coming into force on 1 December 2007.
- (17) Sections 638(2), 757, 830, and 831 are treated as coming into force on 19 December 2007.
- (18) Section 758 is treated as coming into force on 1 January 2008.
- (19) Section 737, 740, 755, 762, 790, 791, 792, 803, 804, 805, 806, 807, 810, and 844(4), (5), (7), (10), (12), (16), and (27) to (30) are treated as coming into force on 25 February 2008.
- (20) Section 763 is treated as coming into force on 4 March 2008.
- (21) Sections 5(1), (2), (4), (5), and (7), 11, 12, 15(1)(b), 16, 18, 19(1), (2), (3) and (5), 20(3), 24, 25, 26, 32, 34, 35, 36, 37, 38, 41(1) and (2), 42, 43, 44, 45, 47, 48, 52, 53, 54, 56(1) and (4), 60, 62, 68, 72, 73(3), 76, 81, 82, 83, 84, 85, 93, 96(1) and (3), 97, 98(1), (3), and (4), 99, 100, 101, 102(1), (3), (5), and (7), 103(1), (3), and (5), 104(1) and (3), 105(1), (3), and (5), 106(1), (3), and (5), 107, 109, 111, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 133, 134, 135, 136(1) and (3), 137(1), (2), (3), and (5), 138, 140, 141, 142, 143, 144, 145, 146, 147, 150, 151, 152(1), 161(7) and (15), 166, 167, 168, 169, 170, 171, 172, 173(1) to (3), (5) to (7), and (11), 174, 176(1), 177(1), (2) to (4), and (6) to (10), 178(1) to (5), and (7) to (11), 179, 180(1), 181(1), (2), and (5), 182, 183, 188, 196, 197, 198, 201, 202(1) and (3), 203, 204, 205(1), (4), and (5), 209(2), (3), and (5), 211(3) and (6), 215(1) and (3), 218(1), (4), (5), (7), and (9), 227, 230(4), 232, 233, 234, 235, 236, 238(1) and (4), 239(1), 241, 242(1), 251, 253, 254, 255, 256, 257, 258, 261, 262(1), 263, 264(2) and (4), 265, 266, 268, 269, 270, 271, 272, 273, 274, 275, 277, 280, 281, 282(1), (3), (4), and (5), 283, 284(1), (2), (4), and (6), 285, 286, 287, 288, 289, 290, 291, 293, 294, 296(2), (3), and (8), 297(2) and (5), 298(1) and (4), 299, 300, 302(2) and (4), 304, 306, 308(1), 309, 311, 312, 314, 317, 318, 321, 324(1), (2), (4), and (6), 329, 330, 331, 332, 333, 334, 335, 336(1), (3), (5), and (6), 337, 338, 339, 340(1), (3), (4), and (7), 341, 344, 345, 349, 350, 352, 353, 354, 355, 356, 357, 358, 359, 360(1) and (3), 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 376, 378(1), (2), (4), (5), and (7), 379, 381(2) and (4), 383, 387, 388(2) and (5), 389(2) and (3), 390, 391, 393, 394, 397, 398, 399(1), (4), and (8), 400(2) and (6), 409, 420(1) and (3), 421(1) and (3), 422, 427, 431(1) and (3), 440, 441, 442, 443, 444, 446, 447(2) and (5), 452(3) and (6), 453, 455, 457, 460(2), (4), and (7), 466, 470, 486, 489, 490(2), (3) and (5), 491(1), (3), and (5), 492(1) and (5), 493, 494, 495, 496, 497, 500, 503(2), (3), and (4), 504, 505, 506, 507, 509,

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- (22) Sections 88, 315, 316, 360(2), 503(1), 557(148), 732, 867, and 868 are treated as coming into force on 1 July 2008.
- (23) Sections 40, 58, 61, 243, 244, 745, 752, and 753 are treated as coming into force on 26 September 2008.
- (24) Section 137(4) and (6) are treated as coming into force on 1 October 2008.
- (25) Sections 10, 80, 112(2) and (3), 115, 116, 132(2) and (4), 173(8), (13), and (15), 557(32), (48), (60), (82), (105), (127), (131), (159), (160), (181), (186), and (206), and 704(2) and (4) are treated as coming into force on 1 January 2009.
- (26) Sections 9, 27, 50, 64, 92, 114, 136(2), (4), (5), and (6), 139, 173(9), 176(2) and (3), 181(4) and (8), 184, 276, 278, 279, 282(2), 284(3), (5), (7), and (8), 301, 347(1), 399(2) and (6), 445(1) and (4), 462, 463, 464, 465, 492(2), 508, 514(5), (6), and (8), 517(2), 518(2), 519(7), 550, 557(92), (158), (165), (166), (188), and (209), 571(2), (4), and (5), 587, 607, 608, 619(1), (4), and (5), 623, 715(4), and 721 are treated as coming into force on 1 April 2009.
- (27) Sections 5(3), (6), and (8), 6, 14, 17(2), (3) and (5), 20(1), (2), and (4), 22, 23, 29, 30, 39, 41(3) and (6), 69, 70, 71, 79, 90, 91, 110, 152(2) and (3), 153, 154, 155, 156, 160, 161(1) to (6), (9) to (14), (16), and (17), 162, 163, 164, 165, 175, 180(2) to (4), 195, 202(2) and (4), 206, 207, 208, 209(1) and (4), 210, 211(1), (2), (4), (5), and (7), 212, 213, 214, 215(2), (4), and (5), 216, 217, 218(3) and (10), 219, 220, 221, 222, 223, 224, 225, 226, 228, 229, 230(1) to (3), and (5) to (7), 231, 237, 238(2), (3), and (5), 240, 246, 247, 248, 249, 250, 252, 259, 260, 302(1) and (3), 303, 305, 340(2), (5), and (6), 342, 343, 346, 377, 385, 395, 399(3) and (7), 400(3) and (7), 401(2) and (5), 403, 404, 405,

- 406, 407, 408, 412, 413, 414, 415, 416, 417, 419, 421(2) and (4), 423, 424, 425, 426, 428, 429, 430, 431(2) and (4), 432, 433, 434, 435, 436, 437, 448, 456, 459(1) and (3), 460(3) and (8), 461(1) and (3), 468, 469(1) and (3), 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 485, 488, 490(1) and (4), 491(2), (4) and (6), 492(3), (4), and (6), 527, 528, 540, 557(8), (9), (11), (14), (16), (22), (23), (30), (34), (38), (40), (41), (43), (61), (70), (71), (74), (75), (77), (78), (79), (80), (89), (94), (96), (104), (117), (123), (128), (129), (182), (183), (185), (203), (208), (211), (212), (213), (215), (216), and (229), 558, 577(2), 584, 586, 596(5) and (9), 597(1) to (3), (5) and (6), 605(2) and (4), 617, 634, 635, 651(2) and (5), 652, 655, 656, 657, 658, 666, 668, 674, 676, 678, 686, 687, 688, 695, 697, and 700 are treated as coming into force on 30 June 2009.
- (28) Sections 46, 56(2), (3), and (5), 59, 86, 87, and 89 come into force on 1 October 2009.
- (29) Sections 95, 123, 124, 125, 126, 557(108), and (110) come into force on 1 January 2010.
- (30) Sections 4, 7, 8, 13, 15(1)(a) and (2), 17(1) and (4), 19(4), (6), and (7), 21, 28, 41(4), (5), and (7), 51, 63, 65, 66, 67, 73(1), (2), and (4), 75, 77, 78, 96(2), (4), and (5), 98(2), (5), and (6), 102(2), (4), (6), and (8), 103(2), (4), and (6), 104(2) and (4), 105(2), (4), and (6), 106(2), (4), and (6), 112(1), 113, 122, 149, 157, 158, 159, 161(8) and (18), 173(4), (10), (12), and (14), 177(5), (11), and (12), 178(6), (12), and (13), 181(3), (6), and (7), 191, 192, 218(2), (6), (8), and (11), 239(2) and (3), 242(2) to (4), 245, 262(2) and (3), 264(1) and (3), 267, 292, 295, 296(4), (6), and (9), 298(2), (3), and (5), 308(2) and (3), 313, 324(3), (5), and (7), 328, 336(2), (4), and (7), 347(2), 348, 351, 378(3), (6), and (8), 384, 401(1), (3), and (4), 438, 498, 531(3) and (8), 535, 557(2), (3), (4), (13), (15), (17), (18), (19), (21), (24), (31), (44), (66), (73), (81), (83), (91), (97), (100), (101), (102), (103), (106), (107), (111), (115), (116), (121), (126), (133), (136), (150), (154), (155), (167), (177), (179), (180), (192), (196), (220), (221), (223), and (227), 563, 565, 566, 579(1) and (2), 588, 594, 599(2), 611, 613, 618, 621, 622, 626, 628(5) and (6), 645, 651(4) and (6), 679, 681, 710(3), 713, and 861 come into force on 1 April 2010.
- (31) Sections 200 and 487 come into force on 30 June 2010.
- (32) Sections 33, 49, 55, 94, 132(1), (3), (5), and (6), 185, 186, 187, 189, 190, 193, 194, 199, 296(1), (5), and (7), 297(1), (3), and (4), 307, 310, 325, 326, 327, 372, 373, 374, 375, 380, 381(1), (3), and (5), 382, 386, 388(1), (3), and (4), 392, 396, 399(5) and (9), 400(1), (4), and (5), 402, 410, 411, 418, 420(2) and (4), 439, 445(2), (3), and (5), 447(1), (3), and (4), 449, 450, 451, 452(1), (2), (4), and (5), 454, 458, 459(2) and (4), 460(1), (5), and (6), 461(2) and (4), 467, 469(2) and (4), 483, 484, 557(6), (12), (20), (27), (33), (35), (46), (56), (65), (67), (72), (87), (90), (112), (113), (120), (122), (124), (151), (152), (153), (161), (162), (163), (168), (169), (172), (178), (189), (190), (194), (201), (205),

(207), (218), and (226), 577(1) and (3), 629, and 663 come into force on 1 July 2010.

Part 6
Amendments to other Acts and regulations

Income Tax Act 1976

855 Special and provisional economic rates

- (1) *Amendment(s) incorporated in the Act(s).*
- (2) Subsection (1) applies for the 1993–94 and later income years.

856 Schedule 21—Depreciable land improvements

- (1) *Amendment(s) incorporated in the Act(s).*
- (2) Subsection (1) applies for the 1993–94 and later income years.

Reprint notes

1 *General*

This is a reprint of the Income Tax Act 1976 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *About this reprint*

This reprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

3 *Amendments incorporated in this reprint*

Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5): sections 269, 270

Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1): sections 295, 296

Taxation (Definitions of Dependent Child) Act 2010 (2010 No 104): section 4

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34): sections 855, 856