

Version
as at 29 March 2024



COVID-19 Resurgence Support Payments Scheme (July 2021) Order 2021

(LI 2021/166)

COVID-19 Resurgence Support Payments Scheme (July 2021) Order 2021: revoked, on 29 March 2024, by section 203(b) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Patsy Reddy, Governor-General

Order in Council

At Wellington this 28th day of June 2021

Present:

Her Excellency the Governor-General in Council

This order is made under section 7AAC of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Inland Revenue Department.

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Order

1 Title

This order is the COVID-19 Resurgence Support Payments Scheme (July 2021) Order 2021.

2 Commencement

This order comes into force on 1 July 2021.

3 Interpretation

(1) In this order, unless the context otherwise requires,—

7-day period means a period of 7 consecutive days

Commissioner means the Commissioner of Inland Revenue

commonly owned group, in relation to a group of specified persons, has the meaning described in eligibility criteria set by the Commissioner

CRSP scheme means the COVID-19 resurgence support payments scheme (July 2021)

full-time equivalent worker means a person who is an employee and who regularly works 20 or more hours a week

part-time equivalent worker means a person who is an employee and who regularly works less than 20 hours per week

specified person means—

- (a) an individual who is self-employed:
- (b) a body corporate or an unincorporated body:
- (c) a registered charity:
- (d) an incorporated society:
- (e) a post-settlement governance entity:
- (f) a trust:
- (g) a partnership (as defined in sections 8 and 9 of the Partnership Law Act 2019):
- (h) any department or organisation in the State services (as defined in section 5 of the Public Service Act 2020) that is approved by the Minister of Finance as a participant in the CRSP scheme:
- (i) a non-government organisation:
- (j) a pre-revenue firm:
- (k) a joint venture.

- (2) For the purposes of this order, a **part-time equivalent worker** must be treated as 0.6 of a full-time equivalent worker.

4 **Activation and operation of CRSP scheme**

- (1) The CRSP scheme is activated on 1 July 2021.
- (2) The CRSP scheme operates on and after 1 July 2021 until the first working day that is at least 1 month after all areas of New Zealand return to COVID-19 alert level 1.

5 **Persons eligible for grant**

A specified person living or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
- (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 23 June 2021 and ending immediately before all areas of New Zealand return to COVID-19 alert level 1:
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 6 months before 23 June 2021; and
- (c) in the case of a person who is 1 of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
- (i) the revenue received by all the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):

- (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

6 Amount of grant

- (1) An eligible person is eligible for 1 payment only, which is the lesser of the following:
 - (a) \$1,500 plus an additional amount of \$400 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or
 - (b) 4 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5 and declared by the person in their application).
- (2) For the purposes of calculating the number of full-time equivalent workers employed by a person, the number of full-time and part-time workers must be added together (applying clause 3(2)) and if that addition produces a fraction it must be rounded up to the nearest whole number.

Michael Webster,
Clerk of the Executive Council.

Explanatory note

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

This Order, which comes into force on 1 July 2021, activates the COVID-19 resurgence support payments scheme (the **CRSP scheme**).

Clause 3 sets out definitions used in the order.

Clause 4 activates the CRSP scheme and declares it to be in operation until the first working day that is at least 1 month after all areas of New Zealand return to COVID-19 alert level 1.

Clause 5 sets out the criteria for determining who is eligible for a grant of money under the CRSP scheme.

Clause 6 describes the amounts payable to eligible persons.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 30 June 2021.

Notes

1 *General*

This is a consolidation of the COVID-19 Resurgence Support Payments Scheme (July 2021) Order 2021 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11): section 203(b)