

Version
as at 29 March 2024



COVID-19 Support Payments Scheme (Omicron Outbreak) Amendment Order (No 2) 2022 (SL 2022/84)

COVID-19 Support Payments Scheme (Omicron Outbreak) Amendment Order (No 2) 2022: revoked, on 29 March 2024, pursuant to section 203(d) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Cindy Kiro, Governor-General

Order in Council

At Wellington this 28th day of March 2022

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.

Order

1 Title

This order is the COVID-19 Support Payments Scheme (Omicron Outbreak) Amendment Order (No 2) 2022.

2 Commencement

This order comes into force on 28 March 2022.

3 Principal order

This order amends the COVID-19 Support Payments Scheme (Omicron Outbreak) Order 2022.

4 Clause 9 amended (Businesses acquired after 16 January 2022)

(1) In the heading to clause 9, replace “16 January 2022” with “15 February 2021”.

(2) After clause 9(1), insert:

(1A) Clause 6 also applies with the modifications in this clause if—

- (a) the person applying for the grant (the **applicant**) acquired a business or organisation from another person (the **vendor**) after 15 February 2021 but before 17 January 2022; and
- (b) the nature and character of the business or organisation has not substantially changed between the comparator period and the affected revenue period.

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 28 March 2022, amends the COVID-19 Support Payments Scheme (Omicron Outbreak) Order 2022. The change made by this amending order allows owners of businesses acquired after 15 February 2021 but before 17 January 2022 to use the revenue received by the previous owner of the business during the 2021 comparator period.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 28 March 2022.

Notes

1 *General*

This is a consolidation of the COVID-19 Support Payments Scheme (Omicron Outbreak) Amendment Order (No 2) 2022 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(d)