

**Reprint
as at 1 April 2015**



Income Tax (Minimum Family Tax Credit) Order 2012
(SR 2012/325)

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 23rd day of October 2012

Present:

His Excellency the Governor-General in Council

Income Tax (Minimum Family Tax Credit) Order 2012: revoked, on 1 April 2015, by clause 5 of the Income Tax (Minimum Family Tax Credit) Order 2014 (LI 2014/350).

Pursuant to section MF 7(1)(d) of the Income Tax Act 2007, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This order is administered by the Inland Revenue Department.

5 Income Tax (Minimum Family Tax Credit) Order 2010 revoked 2

Order

1 Title

This order is the Income Tax (Minimum Family Tax Credit) Order 2012.

2 Commencement

This order comes into force on 1 April 2013.

3 Increase of prescribed amount in formula for minimum family tax credit

(1) The amount appearing as an item in the formula for the minimum family tax credit in section ME 1(3)(a) of the Income Tax Act 2007 is increased to \$22,724.

(2) Subclause (1) applies in respect of the 2013–14 tax year.

Clause 3(2): amended, on 1 April 2014, by clause 4(2) of the Income Tax (Minimum Family Tax Credit) Order 2013 (SR 2013/438).

4 Amendment to Income Tax (Minimum Family Tax Credit) Order 2011

(1) This clause amends the Income Tax (Minimum Family Tax Credit) Order 2011.

(2) In clause 3(2), delete “and later tax years”.

5 Income Tax (Minimum Family Tax Credit) Order 2010 revoked

The Income Tax (Minimum Family Tax Credit) Order 2010 (SR 2010/418) is revoked.

Michael Webster,
for Clerk of the Executive Council.

Reprints notes

1 *General*

This is a reprint of the Income Tax (Minimum Family Tax Credit) Order 2012 that incorporates all the amendments to that order as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Income Tax (Minimum Family Tax Credit) Order 2014 (LI 2014/350): clause 5

Income Tax (Minimum Family Tax Credit) Order 2013 (SR 2013/438): clause 4