

**Reprint  
as at 1 April 2020**



**Income Tax (Minimum Family Tax Credit) Order 2018**  
(LI 2018/239)

Income Tax (Minimum Family Tax Credit) Order 2018: revoked, on 1 April 2020, by clause 4 of the Income Tax (Minimum Family Tax Credit) Order 2019 (LI 2019/290).

Patsy Reddy, Governor-General

**Order in Council**

At Wellington this 26th day of November 2018

Present:

Her Excellency the Governor-General in Council

This order is made under section MF 7(1)(d) of the Income Tax Act 2007 on the advice and with the consent of the Executive Council.

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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.**

## Order

### 1 Title

This order is the Income Tax (Minimum Family Tax Credit) Order 2018.

### 2 Commencement

This order comes into force on 1 April 2019.

### 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 from \$26,156 to \$26,572.
- (2) Subclause (1) applies in respect of the 2019/20 tax year and later tax years.

### 4 Revocations

The Income Tax (Minimum Family Tax Credit) Order 2015 (LI 2015/294) and the Income Tax (Minimum Family Tax Credit) Order 2016 (LI 2016/282) are revoked.

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 April 2019, increases the prescribed amount specified in section ME 1(3)(a) of the Income Tax Act 2007 from \$26,156 to \$26,572. The prescribed amount is used when calculating the amount that a person may be allowed as a tax credit (referred to in section ME 1 as a minimum family tax credit).

This order also revokes the Income Tax (Minimum Family Tax Credit) Order 2015 and the Income Tax (Minimum Family Tax Credit) Order 2016.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 29 November 2018.

This order is administered by the Inland Revenue Department.

## **Reprints notes**

### **1    *General***

This is a reprint of the Income Tax (Minimum Family Tax Credit) Order 2018 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 2019 (LI 2019/290): clause 4