

House of Representatives

Supplementary Order Paper

Tuesday, 30 April 2019

Taxation (Research and Development Tax Credits) Bill

Proposed amendments

Hon Dr Megan Woods, in Committee, to move the following amendments:

Clause 30

New section 68CC(2)(a): replace “person together” (page 26, line 31) with “person, together”.

New section 68CC(2)(a): replace “member will have,” (page 26, line 32) with “member, will have”.

New section 68CC(2)(a): replace “greater that” (page 26, line 33) with “greater than”.

New section 68CC(7): replace “notify the person” (page 27, line 24) with “notify to the person”.

Clause 37B

New section 39: after *new section 39(2)* (page 30, after line 24), insert:

- (3) Section 18 does not prevent the Commissioner allowing an officer, employee, or agent of Callaghan Innovation access to information reasonably necessary for that person to perform their work in relation to administering tax credits provided in **subparts LY and MX** of the Income Tax Act 2007.

Clause 43

New section 68CC(1)(a): replace “person together” (page 34, line 31) with “person, together”.

New section 68CC(1)(a): replace “greater that” (page 34, line 33) with “greater than”.

New section 68CC(6): replace “notify the person” (page 36, line 2) with “notify to the person”.

Explanatory note

This Supplementary Order Paper makes minor remedial typographic corrections. It also corrects a fault of expression, to ensure that Callaghan Innovation has access to necessary Inland Revenue administrative information for the administration of research and development tax credits.

Departmental disclosure statement

The Inland Revenue and Ministry of Business, Innovation and Employment consider that a departmental disclosure statement is not required to be prepared for this Supplementary Order Paper.