Taxation (GST and Remedial Matters) Bill

8 July 2010

ATTORNEY-GENERAL

LEGAL ADVICE
CONSISTENCY WITH THE NEW ZEALAND BILL OF RIGHTS ACT 1990: TAXATION (GST AND REMEDIAL MATTERS) BILL

1. We have considered whether the Taxation (GST and Remedial Matters) Bill (IRD 14458/1.11) (“the Bill”) is consistent with the New Zealand Bill of Rights Act 1990 (“Bill of Rights Act”). We understand that the Bill is likely to be considered by the Cabinet Legislation Committee at its meeting on Thursday, 29 July 2010.

2. The Bill amends the Goods and Services Tax Act 1985 to provide for tax to be charged on supplies of land in transactions between registered persons at a rate of 0%, to simplify the method for making adjustments for changes in use and to streamline transactions involving nominated persons. The Bill also makes policy and remedial amendments to the Income Tax Act 2007, the Income Tax Act 2004, the Tax Administration Act 1994, the Income Tax Act 1994, the KiwiSaver Act 2006, the Stamp and Cheque Duties Act 1971, the Gaming Duties Act 1971, the Local Government (Auckland Law Reform) Act 2010 and certain regulations.

3. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed by the Bill of Rights Act. This advice has been prepared by the Public Law Group and the Office of Legal Counsel.

Jeff Orr
Chief Legal Counsel
Office of Legal Counsel

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