

Goods and Services Tax (Exemption of Healthy Food) Amendment Bill

27 April 2010

ATTORNEY-GENERAL

LEGAL ADVICE

CONSISTENCY WITH THE NEW ZEALAND BILL OF RIGHTS ACT 1990:

GOODS AND SERVICES TAX (EXEMPTION OF HEALTHY FOOD) AMENDMENT BILL

1. We have considered whether the Goods and Services Tax (Exemption of Healthy Food) Amendment Bill ('the Bill'), a Member's Bill in the name of Rahui Katene MP, is consistent with the New Zealand Bill of Rights Act 1990 ('Bill of Rights Act'). The Bill was introduced into the House of Representatives on 22 April 2010 and is currently awaiting its first reading. We understand that the next Members' day is scheduled for Wednesday, 5 May 2010.
2. The Bill seeks to amend the Goods and Services Tax Act 1985 to exempt healthy food (such as fruit, vegetables and lean meat) from goods and services tax. The stated purpose of the Bill is to address the impact of rising food prices on low-income households and to encourage the purchase of healthy food.
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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