Version
as at 1 July 2026

Rates Rebate Act 1973

Public Act	1973 No 5
Date of assent	13 June 1973
Commencement	see section 1(2)

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This Act is administered by the Ministry for Cities, Environment, Regions, and Transport.

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Transitional, savings, and related provisions

An Act to make provision for the granting of rebates of rates payable in respect of certain residential properties

1 Short Title and commencement

(1) This Act may be cited as the Rates Rebate Act 1973.

(2) This Act shall be deemed to have come into force on 1 April 1973.

2 Interpretation

(1) In this Act, unless the context otherwise requires,—

cardholder has the meaning given in regulation 282 of the Social Security Regulations 2018

child means a person under the age of 18 years who is not married or in a civil union or a de facto relationship

dependant, in relation to any ratepayer, means—

(a) a child who, at the commencement of the rating year in respect of which an application for a rebate under this Act is made, is a child who ordinarily resides on the property in respect of which the rates are payable and is a child—

(i) whose care is primarily the responsibility of the ratepayer or his or her spouse or partner; and

(ii) who is being maintained as a member of the ratepayer's family; and

(iii) who is financially dependent on the ratepayer or his or her spouse or partner; and

(iv) who is not a person in respect of whom payments were being made under section 363 of the Oranga Tamariki Act 1989; or

(b) a relative of the ratepayer (other than a child to whom paragraph (a) applies or the spouse or partner of the ratepayer) by blood, marriage, by or through a civil union or de facto relationship, or by adoption who, at the commencement of the rating year in respect of which an application for a rebate under this Act is made, ordinarily resides on the property in respect of which the rates are payable and who, at the commencement of

that year, receives a social security benefit under the Social Security Act 2018

income, in relation to any ratepayer and to any preceding tax year,—

(a) includes all money received by the ratepayer from any source for the use or advantage of the ratepayer; and

(b) includes all money received by the spouse or partner of the ratepayer from any source (being a spouse or partner who is ordinarily resident on the property in respect of which a rebate of rates is applied for under this Act) for the use or advantage of the spouse or partner of the ratepayer; and

(c) includes, in the case of a ratepayer who carries on any business as a self-employed person, the amount that would be the ratepayer's net income in the preceding tax year (within the meaning of the Income Tax Act 2007) if the only income for that year of the ratepayer was derived in carrying on that business; but

(d) does not include—

(i) any capital money received from any source:

(ii) any payment made under the Veterans' Support Act 2014 other than—

(A) weekly income compensation; or

(B) weekly compensation (whether for a veteran or the veteran's family); or

(C) veteran's pension; or

(D) retirement lump sum; or

(E) children's pension; or

(F) dependant's pension:

(iii) any pension or periodical allowance or any part thereof received by any person from the Government of any Commonwealth country (other than New Zealand) that the chief executive of the department for the time being responsible for the administration of the Social Security Act 2018 determines is analogous to a payment described in subparagraph (ii):

(iv) any money received as a grant to meet funeral expenses:

(v) any money paid in respect of any military decoration and received by the recipient of such decoration:

(vi) any family tax credit payable under the Income Tax Act 2007:

(vii) any salary or wages of a person in receipt of any supported living payment, sole parent support, or related emergency benefit under the Social Security Act 2018 or a veteran's pension under Part 6

of the Veterans' Support Act 2014 or a veteran's pension under the Social Welfare (Transitional Provisions) Act 1990, being salary or wages earned in respect of a period before the date of commencement of that benefit or pension:

(viii) any winter energy payment received under the Social Security Act 2018

local authority means a local authority within the meaning of the Local Government Act 2002

operator has the same meaning as in section 5 of the Retirement Villages Act 2003

partner, in relation to any ratepayer, means the civil union partner or de facto partner of the ratepayer, being a civil union partner or de facto partner who, at the commencement of the rating year in respect of which an application for a rebate under this Act is made, ordinarily resides on the property in respect of which the rates are payable

preceding tax year means the period of 12 months ending with 31 March preceding the commencement of the rating year in respect of which the application is made

property means—

(a) a rating unit within the meaning of sections 5B and 5C of the Rating Valuations Act 1998; or

(b) a separate rating area within the meaning of section 5 of the Local Government (Rating) Act 2002

ratepayer has the meaning given to that term in section 10 of the Local Government (Rating) Act 2002

rates, in relation to a residential property, means—

(a) a general rate or targeted rate or uniform annual general charge that is assessed on the property, but does not include—

(i) the amount of a discount that is allowed under section 55(3) or 56(4) of the Local Government (Rating) Act 2002, whether or not the discount has been allowed to the ratepayer in question; or

(ii) the amount of a penalty added under section 57 of the Local Government (Rating) Act 2002; or

(iii) rates for which judgment has been entered in a court; and

(b) charges set and collected under section 86, 87, or 88 of the Local Government (Water Services) Act 2025; and

(c) charges set and collected by Watercare Services Limited for providing water supply services and wastewater services under the Local Government (Water Services) Act 2025

rates rebate or **rebate** includes a refund of rates under section 6

rating year means a period of 12 months beginning on 1 July

resident has the same meaning as in section 5 of the Retirement Villages Act 2003

residential property means—

(a) a rating unit or separate rating area under the Local Government (Rating) Act 2002 that is used as the usual place of residence of the ratepayer at the commencement of the rating year in respect of which an application for a rebate under this Act is made, but does not include any unit or separate rating area that is also used principally for commercial or industrial or business or farming purposes; or

(b) a rating unit under the Local Government (Rating) Act 2002 that is used as a retirement village at the commencement of the rating year in respect of which an application for a refund under section 7A is made

residential unit has the same meaning as in section 5 of the Retirement Villages Act 2003

retirement village has the meaning specified in section 6 of the Retirement Villages Act 2003

spouse, in relation to any ratepayer, means the wife or husband of the ratepayer, being a wife or husband who, at the commencement of the rating year in respect of which an application for a rebate under this Act is made, ordinarily resides on the property in respect of which the rates are payable

SuperGold Card has the meaning given in regulation 282 of the Social Security Regulations 2018

territorial authority means a territorial authority within the meaning of the Local Government Act 2002.

(2) For the purposes of paragraph (c) of the definition of the term **income** in subsection (1), any income of any person allowed by any provision of the Income Tax Act 2007 to be spread back or forward or allowed to be apportioned to a financial year earlier or later than that in which it was derived shall be included in the income of that person for the financial year in which it was derived.

(3) For the purposes of the rating year commencing on 1 July 1990, the expression "immediately preceding rating year" shall refer,—

(a) in sections 3(1)(a)(ii) and 4, to the period of 12 months ending on 30 June 1990:

(b) in section 8(1)(a)(i) and (ii), to the period of 12 months ending on 31 March 1990.

Section 2(1) **cardholder**: inserted, on 1 July 2025, by section 4 of the Rates Rebate Amendment Act 2025 (2025 No 31).

Section 2(1) **child**: replaced, on 1 July 2006, by section 5(1) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **dependant**: replaced, on 1 July 1994, by section 2(1) of the Rates Rebate Amendment Act 1994 (1994 No 58).

Section 2(1) **dependant** paragraph (a)(i): amended, on 1 July 2006, by section 5(2) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **dependant** paragraph (a)(iii): amended, on 1 July 2006, by section 5(2) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **dependant** paragraph (a)(iv): amended, on 14 July 2017, by section 149 of the Children, Young Persons, and Their Families (Oranga Tamariki) Legislation Act 2017 (2017 No 31).

Section 2(1) **dependant** paragraph (b): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Section 2(1) **dependant** paragraph (b): amended, on 1 July 2006, by section 5(2) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **dependant** paragraph (b): amended, on 1 July 2006, by section 5(3) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **dependant** paragraph (b): amended, on 1 October 1998, by section 57 of the Social Security Amendment Act 1998 (1998 No 19).

Section 2(1) **income**: replaced, on 1 July 1994, by section 2(1) of the Rates Rebate Amendment Act 1994 (1994 No 58).

Section 2(1) **income**: amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 2(1) **income** paragraph (b): amended, on 7 July 2010, by section 4 of the Rates Rebate Amendment Act 2010 (2010 No 81).

Section 2(1) **income** paragraph (c): replaced, on 26 July 1996 (applying to the 1997–98 and subsequent income years), by section 484 of the Taxation (Core Provisions) Act 1996 (1996 No 67).

Section 2(1) **income** paragraph (c): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 2(1) **income** paragraph (c): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 2(1) **income** paragraph (d)(ii): replaced, on 21 March 2019, by section 34(1) of the Local Government Regulatory Systems Amendment Act 2019 (2019 No 6).

Section 2(1) **income** paragraph (d)(iii): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Section 2(1) **income** paragraph (d)(iii): amended, on 1 October 1998, by section 11 of the Employment Services and Income Support (Integrated Administration) Act 1998 (1998 No 96).

Section 2(1) **income** paragraph (d)(vi): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 2(1) **income** paragraph (d)(vi): amended (with effect from 1 April 2007), on 19 December 2007, by section 299 of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 2(1) **income** paragraph (d)(vii): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Section 2(1) **income** paragraph (d)(vii): amended, on 7 December 2014, by section 278 of the Veterans' Support Act 2014 (2014 No 56).

Section 2(1) **income** paragraph (d)(vii): amended, on 15 July 2013, by section 86 of the Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13).

Section 2(1) **income** paragraph (d)(vii): amended, on 15 July 2013, by section 97 of the Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13).

Section 2(1) **income** paragraph (d)(vii): amended, on 15 April 2003, by section 12(1) of the War Pensions Amendment Act 2003 (2003 No 18).

Section 2(1) **income** paragraph (d)(vii): amended, on 1 October 1998, by section 57 of the Social Security Amendment Act 1998 (1998 No 19).

Section 2(1) **income** paragraph (d)(viii): inserted, on 21 March 2019, by section 34(2) of the Local Government Regulatory Systems Amendment Act 2019 (2019 No 6).

Section 2(1) **local authority**: replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 2(1) **operator**: inserted (with effect from 1 July 2018), on 3 February 2018, by section 4(2) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 2(1) **partner**: inserted, on 1 July 2006, by section 5(4) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **preceding income year**: repealed, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 2(1) **preceding tax year**: inserted, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 2(1) **property**: replaced, on 1 July 2021, by section 83(1) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 2(1) **ratepayer**: replaced, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2(1) **rates**: replaced, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 2(1) **rating year**: replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 2(1) **resident**: inserted (with effect from 1 July 2018), on 3 February 2018, by section 4(2) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 2(1) **residential property**: replaced (with effect from 1 July 2018), on 3 February 2018, by section 4(1) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 2(1) **residential property** paragraph (a): amended, on 1 July 2021, by section 83(2) of the Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12).

Section 2(1) **residential unit**: inserted (with effect from 1 July 2018), on 3 February 2018, by section 4(2) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 2(1) **retirement village**: inserted (with effect from 1 July 2018), on 3 February 2018, by section 4(2) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 2(1) **spouse**: replaced, on 1 July 2006, by section 5(5) of the Relationships (Statutory References) Act 2005 (2005 No 3).

Section 2(1) **SuperGold Card**: inserted, on 1 July 2025, by section 4 of the Rates Rebate Amendment Act 2025 (2025 No 31).

Section 2(1) **territorial authority**: replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 2(2): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 2(3): replaced (with effect on 16 December 1989), on 30 March 1990, by section 40(2) of the Local Government Reform (Transitional Provisions) Act 1990 (1990 No 27).

2A Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

Section 2A: inserted, on 1 July 2025, by section 7 of the Rates Rebate Amendment Act 2025 (2025 No 31).

3 Rates rebate

(1) A ratepayer who, at the commencement of a rating year, was the ratepayer of a residential property is entitled, on application in that year, to a rebate of—

(a) so much of the rates payable for that rating year in respect of the property as represents—

(i) two-thirds of the amount by which those rates exceed $160, reduced by—

(ii) $1 for each $8 by which the ratepayer's income for the preceding tax year exceeded the ratepayer's income abatement threshold, the amount of that threshold being increased by $500 in respect of each person who was a dependant of the ratepayer at the commencement of the rating year in respect of which the application is made; or

(b) $830,—

whichever amount is smaller.

(1AA) For the purposes of subsection (1)(a)(ii), a ratepayer's **income abatement threshold** is—

(a) $46,400 for a ratepayer who, at the time the ratepayer applies for the rebate, is a SuperGold Card cardholder; or

(b) $33,210 for any other ratepayer.

(1A) A ratepayer who, at the commencement of a rating year, was the ratepayer of a residential property, and later during that year becomes the ratepayer of another residential property, is entitled to a rates rebate under subsection (1). The amount of the rebate must be apportioned according to the amount of time the ratepayer was the ratepayer of each residential property during the rating year.

(2) The Governor-General may from time to time, by Order in Council, amend the provisions of subsection (1) or (1AA) by substituting any amount for any amount specified in that subsection.

(3) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section

Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)

Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 3(1): replaced, on 1 April 1979, by section 3(1) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 3(1): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 3(1)(a)(i): amended, on 6 May 1982, by clause 2 of the Rates Rebate Order 1982 (SR 1982/100).

Section 3(1)(a)(ii): amended, on 1 July 2025 (immediately after being amended by clause 4(1) of the Rates Rebate (Specified Amounts) Order 2025), by section 5(1) of the Rates Rebate Amendment Act 2025 (2025 No 31).

Section 3(1)(a)(ii): amended, on 1 July 2006, by clause 3(b) of the Rates Rebate Order 2006 (SR 2006/60).

Section 3(1)(a)(ii): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 3(1)(a)(ii): amended, on 1 July 1994, by section 3 of the Rates Rebate Amendment Act 1994 (1994 No 58).

Section 3(1)(b): amended, on 1 July 2026, by clause 4(1) (and see clause 6 for saving provision) of the Rates Rebate (Specified Amounts) Order 2026 (SL 2026/84).

Section 3(1AA): inserted, on 1 July 2025, by section 5(2) of the Rates Rebate Amendment Act 2025 (2025 No 31).

Section 3(1AA)(a): amended, on 1 July 2026, by clause 4(2) (and see clause 6 for saving provision) of the Rates Rebate (Specified Amounts) Order 2026 (SL 2026/84).

Section 3(1AA)(b): amended, on 1 July 2026, by clause 4(3) (and see clause 6 for saving provision) of the Rates Rebate (Specified Amounts) Order 2026 (SL 2026/84).

Section 3(1A): replaced, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 3(2): amended, on 1 July 2025, by section 5(3) of the Rates Rebate Amendment Act 2025 (2025 No 31).

Section 3(3): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

4 Assessment of income if more than 1 ratepayer

(1) Subsection (2) applies if the names of 2 or more persons appear in the rating information database in respect of 1 residential property and 1 of those persons applies for a rebate under this Act.

(2) For the purposes of section 3, the income for the preceding tax year of the other persons who were ordinarily resident on the property at the commencement of the rating year in respect of which the application was made must be added to the income for the preceding tax year of the applicant.

Section 4: replaced, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 4(2): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

5 Applications to territorial authority for rates rebate

(1) Subject to section 6, every application for a rebate of rates shall be made to the territorial authority in whose district the property is situated, whether the rates are payable to that territorial authority or to any other local authority.

(2) The ratepayer in respect of any residential property may in any rating year apply to that territorial authority for a rebate in accordance with section 3 of the rates due and payable in respect of that property for that rating year.

(3) Every such application shall be made on a form approved for the purpose by the Secretary for Local Government, shall be verified in writing by the applicant, and shall be left at the public office of the territorial authority or sent by post addressed to that office.

(4) Where the amount of any water charges payable to the territorial authority, or of any rates payable to a local authority other than the territorial authority, in respect of the property for the rating year in which the application is made is not known at the time when the application is made, then, for the purpose of determining the amount of the rebate to which the ratepayer is entitled, the amount of those water charges or rates, as the case may be, payable in respect of the property for the rating year shall be deemed to be the same amount as the amount that was payable for the immediately preceding rating year.

(5) Where application is made to a territorial authority under subsection (2), and the chief executive of the territorial authority or other officer authorised by him for the purpose is satisfied that the application has been properly completed,—

(a) a rebate of rates shall be granted to the applicant of the amount to which he is entitled on the basis of the information contained in his application; and

(b) the amount of that rebate shall be deducted from the total amount of the rates due and payable to that territorial authority in respect of the property for the rating year in which the application is made; and

(c) the amount then remaining shall be deemed to be the amount of the rates payable in respect of the property to the territorial authority for that rating year:

provided that the amount of a penalty added under section 57 of the Local Government (Rating) Act 2002 must be calculated as if the rebate had not been granted.

(6) The chief executive of the territorial authority or other authorised officer is not required to verify a statement about any of the following matters made by a ratepayer in their application for a rebate:

(a) the ratepayer's income:

(b) the income of any other person:

(c) the occupancy of the property:

(d) the ratepayer's status as a SuperGold Card cardholder.

Section 5(3): amended, on 7 August 2020, by section 4(a) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 5(3): amended, on 7 August 2020, by section 4(b) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 5(4): replaced, on 1 April 1979, by section 4 of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 5(5): amended, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 5(5) proviso: amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5(5) proviso: amended, on 29 June 1988, by section 208(1) of the Rating Powers Act 1988 (1988 No 97).

Section 5(6): replaced, on 1 July 2025, by section 6 of the Rates Rebate Amendment Act 2025 (2025 No 31).

6 Applications for refunds of rates paid

(1) Notwithstanding anything in section 5, a ratepayer in respect of any residential property may, instead of claiming from the territorial authority a rates rebate for any year under the said section 5, pay the rates in full and apply under subsection (2) for a refund of the amount that he would have been entitled to receive by way of rebate for that year in respect of those rates in accordance with section 3 if application for a rebate had been made under section 5.

(2) Every application under this section shall—

(a) be made on a form approved for the purpose by the Secretary for Local Government; and

(b) be verified in writing by the applicant; and

(c) be accompanied by the receipts for the rates in respect of which the refund is claimed; and

(d) be left at the public office of the territorial authority in whose district the property is situated (whether the rates are payable to that territorial authority or to any other local authority), or sent by post addressed to that office.

(3) Section 5(4) shall apply with respect to any application for a refund made under this section.

(4) Where application for a refund is made under this section and the chief executive of the territorial authority or other officer authorised by the chief executive is satisfied that the application has been properly completed, the chief executive or authorised officer must grant the application and pay to the ratepayer the amount of the refund to which the ratepayer is entitled.

Section 6: replaced, on 1 April 1979, by section 5(1) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 6(2)(a): amended, on 7 August 2020, by section 5(1) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 6(2)(b): amended, on 7 August 2020, by section 5(2) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 6(4): replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

7 Refund to owner of owner-occupier flat of contribution towards rates

(1) Where the owner of an owner-occupier flat contributes an amount towards the outgoings payable in respect of the property of which the flat forms part, he may apply under subsection (2) for a refund of such part of the amount of that contribution as is made in respect of the rates payable in respect of that property as he would be entitled to receive by way of rebate under section 3 if—

(a) the flat was separately rated and he was the ratepayer in respect thereof; and

(b) so much of the amount of his contribution in any rating year as was made in respect of rates was the amount of the rates payable in respect of the flat for that rating year.

(2) Every application under this section shall—

(a) be made on a form approved for the purpose by the Secretary for Local Government; and

(b) be verified in writing by the applicant; and

(c) be accompanied by a certificate in writing signed by the person appearing in the rate records as the occupier of the rateable property of which the owner-occupier flat forms part and specifying—

(i) the total amount of the rates payable in respect of that rateable property for the rating year; and

(ii) the amount contributed by the applicant in respect of those rates, or, where no part of the annual contribution made by the applicant was specifically made in respect of rates, the amount of that contribution and the total amount of the annual contributions made by all the owners of owner-occupier flats on the property; and

(iii) that the contribution made by the applicant was made pursuant to a written agreement entered into between him and the person appearing in the rate records as the occupier of the rateable property of which the owner-occupier flat forms part before the applicant entered into possession of the flat, or pursuant to a written agreement made by a predecessor in title of the applicant and binding on the applicant; and

(d) be left at the public office of the territorial authority in whose district the property is situated (whether the rates are payable to that territorial authority or to any other local authority), or sent by post addressed to that office.

(3) Where no part of the annual contribution made by an applicant in respect of outgoings on the property of which his owner-occupier flat forms part is specifically made in respect of rates, then, for the purposes of this section, the applicant shall be deemed to have contributed in respect of rates an amount that bears to the total amount of rates payable in respect of the property the same proportion as the amount of his contribution bears to the total amount of the contributions of all the owners of owner-occupier flats on the property.

(4) The provisions of subsection (4) of section 5 shall apply with respect to any application for a refund made under this section.

(5) Where application for a refund is made under this section and the chief executive of the territorial authority or other officer authorised by the chief executive for the purpose is satisfied that the application has been properly completed, the chief executive or authorised officer must grant the application and pay to the ratepayer the amount of the refund to which the ratepayer is entitled.

(6) In this section, the term **owner-occupier flat** means a residential flat in respect of which the applicant has a right of occupation under a lease or licence held by him by virtue of being a shareholder in a company owning the land on which the building comprising or including the owner-occupier flat is erected or by virtue of being the owner of an estate or interest in the land on which the building comprising or including the owner-occupier flat is erected.

Section 7(2)(a): amended, on 7 August 2020, by section 6(1) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 7(2)(b): amended, on 7 August 2020, by section 6(2) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 7(2)(d): replaced, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 7(5): replaced, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

7A Refund to resident of retirement village of contribution towards rates

(1) This section applies to a resident of a retirement village—

(a) who has a residential unit in the retirement village but is not a ratepayer in respect of that unit; and

(b) who contributes to the outgoings of the retirement village.

(2) A resident may apply for a refund of the amount of the rates contribution that the resident would be entitled to receive as a rebate under section 3 if—

(a) the residential unit were separately rated and the resident were the ratepayer; and

(b) the amount of the resident's rates contribution in any rating year is the amount of the rates payable in respect of the residential unit for that rating year.

(3) For the purpose of calculating a resident's income in accordance with section 3 (as applied by subsection (2)), the resident's income for the preceding tax year includes the income for that tax year of a spouse, a partner, or any other person who was ordinarily resident in the residential unit at the commencement of the rating year for which an application for a refund is made.

(4) An application for a refund must—

(a) be made on a form approved for the purpose by the Secretary for Local Government; and

(b) be verified in writing by the resident; and

(c) be accompanied by a certificate in writing signed by the operator of the retirement village specifying—

(i) the total amount of the rates payable in respect of that retirement village for the rating year; and

(ii) the amount of the resident's rates contribution, and if subsection (5) applies, the amount of the resident's annual contribution and the total amount of the annual contributions made by all residents of the retirement village; and

(iii) that the resident's rates contribution was made under a written agreement between the operator and the resident; and

(d) be left at the public office of the territorial authority in whose district the property is situated (whether the rates are payable to that territorial authority or to any other local authority) or be sent by post addressed to that office.

(5) If no part of the resident's annual contribution to the outgoings of the retirement village is specifically made in respect of rates, then, for the purposes of this section, the resident is deemed to have contributed in respect of rates an amount that bears to the total amount of rates payable in respect of the retirement village the same proportion as the amount of the resident's contribution bears to the total amount of the contributions of all the residents of the retirement village.

(6) After being satisfied that the application has been properly completed, the chief executive of the territorial authority, or an officer authorised by the chief executive for the purpose, must—

(a) credit any refund amount to the rates account of the retirement village and notify the operator and the resident in accordance with subsection (8); or

(b) if the resident requests, pay any refund amount to the resident.

(7) On receipt of a refund amount under subsection (6)(a), the operator must—

(a) credit the refund amount to any amount that the resident owes, or may be liable to pay, as a contribution to the outgoings of the retirement village; or

(b) pay the refund amount to the resident.

(8) A notice under subsection (6)(a) must state the resident's name, the refund amount, the rating year that the refund amount applies to, and when the refund amount was credited.

(9) Section 5(4) applies to the application with all necessary modifications.

(10) In this section, **rates contribution** means, in relation to a resident of a retirement village, that part of the resident's contribution to the outgoings of the retirement village that is made (whether specifically or by virtue of subsection (5)) towards the rates payable in respect of the retirement village.

Section 7A: inserted (with effect from 1 July 2018), on 3 February 2018, by section 5 of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 7A(1)(a): replaced, on 21 March 2019, by section 35 of the Local Government Regulatory Systems Amendment Act 2019 (2019 No 6).

Section 7A(4)(a): amended, on 7 August 2020, by section 7(1) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 7A(4)(b): amended, on 7 August 2020, by section 7(2) of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

8 Provisions applying where system of rating by instalments in force

(1) Where any rates in respect of which a ratepayer has applied for a rebate pursuant to section 5 are payable by instalments pursuant to section 24 of the Local Government (Rating) Act 2002, the following provisions shall apply with respect to any rebate granted pursuant to the said section 5:

(a) where the rebate is granted before the rates for the rating year have been set, the amount of the rebate granted in respect of each such instalment shall be—

(i) an amount determined by dividing the total amount of the rebate or rebates granted to the applicant for the immediately preceding rating year by the number of instalments of rates still to be paid for the current rating year; or

(ii) where no rebate was granted to the applicant for the immediately preceding rating year, the rebate to which he would be entitled if the amount of the rates in respect of the residential property of which the applicant is the ratepayer assessed for the current rating year was the same as the amount of all rates assessed on the property for the immediately preceding rating year divided by the number of instalments of rates still to be paid for the current rating year:

provided that, in respect of instalments payable after the date on which the rates for the rating year are set, the amount of the rebate on each such

instalment shall be the total rebate granted for the rating year, less any rebate already allowed for that year, apportioned equally, or as nearly equally as is possible, among the instalments of rates still to be paid:

(b) where the rebate is granted after the rates for the rating year have been set, the amount of that rebate shall be apportioned equally, or as nearly equally as possible, among the instalments of rates still to be paid to the local authority:

(c) *[Repealed]*

(d) where the amount of the rebate exceeds the total amount of all the instalments of rates for the rating year to be paid to the local authority after the date of the granting of the rebate, the local authority shall pay the amount of the excess to the ratepayer.

(2) *[Repealed]*

Section 8(1): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1): amended, on 12 December 1989, by section 4(1)(f) of the Rating Powers Amendment Act (No 2) 1989 (1989 No 135).

Section 8(1)(a): replaced, on 1 April 1977, by section 2 of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 8(1)(a): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1)(a)(ii): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1)(a) proviso: amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1)(b): replaced, on 1 April 1977, by section 2 of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 8(1)(b): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1)(c): repealed, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(1)(d): inserted, on 1 April 1977, by section 2 of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 8(1)(d): amended, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 8(2): repealed, on 1 July 2003, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

9 Refund to territorial authorities of rebates granted

(1) Where any ratepayer has been granted a rebate of rates pursuant to section 5 (including any payment made to the ratepayer pursuant to section 8(1)(d)) or any person has been granted a refund of rates under section 6, 7, or 7A, the Secretary for Local Government shall, on application made to him by the territorial authority on a form approved by him for the purpose, and being satisfied that the rebate or refund has been properly granted in accordance with

section 5, 6, 7, or 7A, as the case may be, refund the amount of the rebate or refund to the territorial authority out of money appropriated by Parliament.

(2) The Secretary for Local Government may from time to time pay to any territorial authority, out of money appropriated by Parliament, such amounts as the Secretary thinks fit by way of advances in anticipation of refunds to be made to the territorial authority pursuant to subsection (1).

Section 9(1): amended, on 7 August 2020, by section 8 of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 9(1): amended (with effect from 1 July 2018), on 3 February 2018, by section 6(a) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 9(1): amended (with effect from 1 July 2018), on 3 February 2018, by section 6(b) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 9(1): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 9(1): amended, on 1 April 1979, by section 6 of the Rates Rebate Amendment Act 1978 (1978 No 35).

10 Recovery of overpayments

(1) Where—

(a) any ratepayer has been granted a rebate of rates pursuant to section 5 (including any payment made to the ratepayer pursuant to section 8(1)(d)) or any person has been granted a refund of rates under section 6, 7, or 7A; and

(b) the Secretary for Local Government has declined to refund to the territorial authority the amount of the rebate or refund granted, or any part thereof, on the ground that the ratepayer or person was not entitled to a rebate or refund or was granted a rebate or refund in excess of the amount to which he was entitled,—

the amount of the rebate or refund granted, or, as the case may be, the amount of the excess, shall be deemed to be a rate payable to the territorial authority in respect of the property, and shall be payable and recoverable accordingly.

(2) Where, in any case to which subsection (1) does not apply,—

(a) a rates rebate or refund has been granted under section 5, 6, 7, or 7A; and

(b) the ratepayer or person was not entitled to the rebate or refund or was granted a rebate or refund in excess of the amount to which he was entitled,—

the amount of the rebate or refund granted, or, as the case may be, the amount of the excess, may be recovered from the ratepayer or person as a debt due to the Crown.

Section 10(1): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 10(1)(a): amended (with effect from 1 July 2018), on 3 February 2018, by section 7(1) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 10(1)(a): amended, on 1 April 1979, by section 7 of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 10(1)(b): amended (with effect from 1 July 2018), on 3 February 2018, by section 7(2) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 10(1)(b): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 10(2): amended (with effect from 1 July 2018), on 3 February 2018, by section 7(5) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 10(2): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 10(2)(a): amended (with effect from 1 July 2018), on 3 February 2018, by section 7(3) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 10(2)(a): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

Section 10(2)(b): amended (with effect from 1 July 2018), on 3 February 2018, by section 7(4) of the Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1).

Section 10(2)(b): amended, on 1 April 1979, by section 5(2) of the Rates Rebate Amendment Act 1978 (1978 No 35).

11 Information to be supplied and books and documents to be produced

(1) Subject to subsection (2), it shall be the duty of every person to answer fully and correctly to the best of his knowledge and belief all questions in respect of any application for a rebate under this Act or any other matter arising under this Act put to him by any person authorised for the purpose by the Secretary for Local Government, and to produce for the inspection of any person so authorised such certificates, books, documents, or other information as he may require for the purposes of this Act.

(2) No person who is bound or privileged by the provisions of any enactment, or by any rule or law, to maintain secrecy in relation to, or not to disclose, any matter shall be required to supply any information or to answer any question put by a person authorised pursuant to subsection (1) in relation to that matter, or produce to any person so authorised any document or paper or thing relating to it, if compliance with that requirement would be any breach of the obligation or privilege of secrecy or non-disclosure.

11A Advice of Secretary for Local Government as to applications for rebates or refunds

Notwithstanding anything in this Act, the chief executive of a territorial authority or other authorised officer may at any time seek advice from the Secretary for Local Government on any matter connected with any application for a rebate or refund of rates under this Act.

Section 11A: inserted, on 13 December 1979, by section 2 of the Rates Rebate Amendment Act 1979 (1979 No 106).

Section 11A: amended, on 1 July 2003, pursuant to section 262 of the Local Government Act 2002 (2002 No 84).

12 Secrecy

Except for the purposes of this Act or the Public Finance Act 1989, or of investigating the correctness of any information contained in any application for a rebate under this Act, no officer of a territorial authority shall disclose to any person any information contained in any application for a rebate made under this Act or disclosed or obtained pursuant to section 11.

Section 12: replaced, on 1 April 1987, by section 25(1) of the Official Information Amendment Act 1987 (1987 No 8).

Section 12: amended, on 1 July 1989, pursuant to section 87 of the Public Finance Act 1989 (1989 No 44).

13 Form of verification

An application that is required to be verified in writing for the purposes of this Act must be verified in a manner and form approved by the Secretary for Local Government.

Section 13: replaced, on 7 August 2020, by section 9 of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

14 Offences

(1) Every person commits an offence who,—

(a) for the purpose of obtaining any rates rebate under this Act, for himself or for any other person, makes any statement or verification knowing it to be false in any particular, or wilfully misleads or attempts to mislead any person concerned in the administration of this Act or any other person whatsoever; or

(b) refuses or fails to comply with any requirement under section 11, or refuses or fails to answer any question put to him pursuant to that section, or knowingly gives any false or misleading answer to any such question.

(2) Every person who commits an offence against this Act is liable on conviction before a District Court Judge to imprisonment for a term not exceeding 12 months or to a fine not exceeding $500, or to both.

(3) Despite anything to the contrary in section 25 of the Criminal Procedure Act 2011, the limitation period in respect of an offence against this Act ends on the date that is 12 months after the date on which the facts alleged in the charging document are brought to the knowledge of any officer of the Department of Internal Affairs concerned in the administration of this Act.

Section 14(1): amended, on 1 April 1977, by section 4(1)(a) of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 14(1)(a): amended, on 7 August 2020, by section 10 of the Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44).

Section 14(1)(a): amended, on 1 April 1977, by section 4(1)(b) of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 14(2): replaced, on 1 April 1977, by section 4(2) of the Rates Rebate Amendment Act 1976 (1976 No 32).

Section 14(2): amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

Section 14(2): amended, on 1 April 1980, pursuant to section 18(2) of the District Courts Amendment Act 1979 (1979 No 125).

Section 14(3): replaced, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

Schedule 1
Transitional, savings, and related provisions

s 2A

Schedule 1: inserted, on 1 July 2025, by section 8 of the Rates Rebate Amendment Act 2025 (2025 No 31).

Part 1
Provisions relating to Rates Rebate Amendment Act 2025

Schedule 1 Part 1: inserted, on 1 July 2025, by section 8 of the Rates Rebate Amendment Act 2025 (2025 No 31).

1 Saving

A ratepayer's entitlement to a rebate for a rating year ending before 1 July 2025, and the amount (if any) of that rebate, must be determined as if the Rates Rebate Amendment Act 2025 had not been enacted.

Schedule 1 clause 1: inserted, on 1 July 2025, by section 8 of the Rates Rebate Amendment Act 2025 (2025 No 31).

Notes

1 General

This is a consolidation of the Rates Rebate Act 1973 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Rates Rebate (Specified Amounts) Order 2026 (SL 2026/84)

Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43): section 172

Rates Rebate Amendment Act 2025 (2025 No 31)

Local Government (Rating of Whenua Māori) Amendment Act 2021 (2021 No 12): section 83

Secondary Legislation Act 2021 (2021 No 7): section 3

Rates Rebate (Statutory Declarations) Amendment Act 2020 (2020 No 44)

Local Government Regulatory Systems Amendment Act 2019 (2019 No 6): Part 7

Social Security Act 2018 (2018 No 32): section 459

Rates Rebate (Retirement Village Residents) Amendment Act 2018 (2018 No 1)

Children, Young Persons, and Their Families (Oranga Tamariki) Legislation Act 2017 (2017 No 31): section 149

Veterans' Support Act 2014 (2014 No 56): section 278

Social Security (Benefit Categories and Work Focus) Amendment Act 2013 (2013 No 13): sections 86, 97

Criminal Procedure Act 2011 (2011 No 81): section 413

Rates Rebate Amendment Act 2010 (2010 No 81)

Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109): section 299

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Rates Rebate Order 2006 (SR 2006/60)

Relationships (Statutory References) Act 2005 (2005 No 3): section 5

Income Tax Act 2004 (2004 No 35): section YA 2

War Pensions Amendment Act 2003 (2003 No 18): section 12(1)

Local Government Act 2002 (2002 No 84): section 262

Local Government (Rating) Act 2002 (2002 No 6): section 137(1)

Employment Services and Income Support (Integrated Administration) Act 1998 (1998 No 96): section 11

Social Security Amendment Act 1998 (1998 No 19): section 57

Taxation (Core Provisions) Act 1996 (1996 No 67): section 484

Rates Rebate Amendment Act 1994 (1994 No 58)

Local Government Reform (Transitional Provisions) Act 1990 (1990 No 27): section 40(2)

Public Finance Act 1989 (1989 No 44): section 87

Rating Powers Act 1988 (1988 No 97): section 208(1)

Official Information Amendment Act 1987 (1987 No 8): section 25(1)

Rates Rebate Order 1982 (SR 1982/100)

District Courts Amendment Act 1979 (1979 No 125): section 18(2)

Rates Rebate Amendment Act 1979 (1979 No 106)

Rates Rebate Amendment Act 1978 (1978 No 35)

Rates Rebate Amendment Act 1976 (1976 No 32)

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