Version
as at 30 June 2026

Goods and Services Tax Act 1985

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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 Inland Revenue Department.

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An Act to make provision for the imposition and collection of goods and services tax

1 Short Title, etc

(1) This Act may be cited as the Goods and Services Tax Act 1985.

(2) This Act, other than section 12, is hereby declared to be one of the Inland Revenue Acts within the meaning of the Tax Administration Act 1994.

(3) Section 12 shall be deemed to be part of the Customs and Excise Act 2018.

Section 1(2): substituted, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 1(2): amended (with effect on 1 October 1996), on 27 March 1998, by section 51 of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

Section 1(3): substituted, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 1(3): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Part 1
Interpretation

2 Interpretation

(1) In this Act, other than in section 12, unless the context otherwise requires,—

adjustment period, for a supply of goods or services to which sections 8(4B)(b), 9(2)(h), 20(3C) to (3J) and (3JC), and 21 to 21H apply, means a first or subsequent adjustment period referred to in section 21G(2)

apply, for a mode of communication, has the meaning set out in section 14C of the Tax Administration Act 1994

ask, for a mode of communication, has the meaning set out in section 14B of the Tax Administration Act 1994

associated supply means—

(a) a supply for which the supplier and recipient are associated persons:

(b) a supply of a right, under an equity security or participatory security, to receive for no consideration, or consideration at other than the open market value, a supply of goods and services that is—

(i) not an exempt supply; and

(ii) not a supply relating to the control of the issuer of the equity security or participatory security

Auckland Future Fund has the same meaning as in section YA 1 of the Income Tax Act 2007

balance date is defined in section 15B for the purposes of that section

challenge means—

(a) to commence proceedings under Part 8A of the Tax Administration Act 1994 challenging a disputable decision (as defined in section 3(1) of that Act); or

(b) the proceedings,—

as the context requires; and any variant of the word **challenge** is to have a like meaning

collection agency has the same meaning as in section 4 of the Resale Right for Visual Artists Act 2023

commercial dwelling—

(a) means—

(i) a hotel, motel, homestay, farmstay, bed and breakfast establishment, inn, hostel, or boardinghouse:

(ii) a serviced apartment managed or operated by a third party for which services in addition to the supply of accommodation are provided and in relation to which a resident does not have quiet enjoyment, as that term is used in section 38 of the Residential Tenancies Act 1986:

(iii) a convalescent home, nursing home, rest home, or hospice:

(iv) a camping ground:

(v) premises of a similar kind to those referred to in subparagraphs (i) to (iv); and

(b) excludes—

(i) a hospital except to the extent to which the hospital is a residential establishment:

(ii) a dwelling referred to in paragraph (b)(iii) of the definition of **dwelling**

Commissioner means the Commissioner of Inland Revenue as defined in the Tax Administration Act 1994

common property has the same meaning as in the Unit Titles Act 2010

company means any body corporate, whether incorporated in New Zealand or elsewhere, and any limited partnership registered under the Limited Partnerships Act 2008; but does not include a local authority or a public authority

consideration, in relation to the supply of goods and services to any person, includes any payment made or any act or forbearance, whether or not voluntary, in respect of, in response to, or for the inducement of, the supply of any

goods and services, whether by that person or by any other person; but does not include any payment made by any person as an unconditional gift to any non-profit body

consideration in money includes consideration expressed as an amount of money

content means the signals, writing, images, sounds or information of any kind that are transmitted, emitted or received by a telecommunications service

cryptoasset means a digital representation of value that exists in—

(a) a database that is secured cryptographically and contains ledgers, recording transactions and contracts involving digital representations of value, that are maintained in decentralised form and shared across different locations and persons; or

(b) another application of the same technology performing an equivalent function

cryptocurrency means a cryptoasset that is not a non-fungible token

dealer in fine metal means any person who satisfies the Commissioner that a principal part of that person's business is the regular purchase and supply, for use as an investment item, of any fine metal

document means a document as defined in the Tax Administration Act 1994

domestic goods and services means the right to occupy the whole or part of any commercial dwelling, including, where it is provided as part of the right to so occupy, the supply of—

(a) cleaning and maintenance:

(b) electricity, gas, air-conditioning, or heating:

(c) telephone, television, radio, or any other similar chattel

donated goods and services means goods and services which are gifted to a non-profit body and are intended for use in the carrying on or carrying out of the purposes of that non-profit body

due date, in relation to the payment of tax by a registered person, means the last day for payment determined by either section 19C(1) or 23(1) for that registered person

dwelling, for a person,—

(a) means premises, as defined in section 2 of the Residential Tenancies Act 1986,—

(i) that the person occupies, or that it can reasonably be foreseen that the person will occupy, as their principal place of residence; and

(ii) in relation to which the person has quiet enjoyment, as that term is used in section 38 of the Residential Tenancies Act 1986; and

(b) includes—

(i) accommodation provided to a person who is occupying the same premises, or part of the same premises, as the supplier of the accommodation and who meets the requirements of paragraph (a)(i):

(ii) any appurtenances belonging to or used with the premises:

(iii) despite paragraph (a)(ii), a residential unit in a retirement village or rest home when the consideration paid or payable for the supply of accommodation in the unit is for the right to occupy the unit; and

(c) excludes a commercial dwelling

electronic marketplace—

(a) means a marketplace that is operated by electronic means by which a person (the underlying supplier) makes 1 or more of the following supplies through another person (the operator of the marketplace) to a third person (the recipient):

(i) a supply of goods:

(ii) a supply of remote services by electronic means:

(iii) a supply of listed services; and

(b) includes a website, internet portal, gateway, store, distribution platform, or other similar marketplace; and

(c) does not include a marketplace that solely processes payments

emissions unit means a unit as defined in section 4(1) of the Climate Change Response Act 2002

entry value threshold means $1,000

estimated customs value, for an item of goods, means the value of the item determined by the supplier under section 10B for comparison with the entry value threshold

exempt supply means a supply that is exempt from tax pursuant to section 14

fine metal means—

(a) gold, in any form, being gold of a fineness of not less than 99.5%:

(b) silver, in any form, being silver of a fineness of not less than 99.9%:

(c) platinum, in any form, being platinum of a fineness of not less than 99.0%:

(d) any other substance that the Governor-General may, from time to time, by Order in Council, declare to be fine metal for the purposes of this definition (*see* subsection (3))

flat-rate credit means an amount equal to the amount of input tax that an operator of an electronic marketplace passes on to an underlying supplier for

a supply of listed services made through the electronic marketplace as a credit that is intended for an underlying supplier who is not a registered person

flow-through joint venture means a joint venture for which an election has been made under section 57B(2) and does not include a partnership

going concern, in relation to a supplier and a recipient, means the situation where—

(a) there is a supply of a taxable activity, or of a part of a taxable activity where that part is capable of separate operation; and

(b) all of the goods and services that are necessary for the continued operation of that taxable activity or that part of a taxable activity are supplied to the recipient; and

(c) the supplier carries on, or is to carry on, that taxable activity or that part of a taxable activity up to the time of its transfer to the recipient

goods means all kinds of personal or real property; but does not include choses in action, money, cryptocurrency, or a product that is transmitted by means of a wire, cable, radio, optical or other electromagnetic system or by means of a similar technical system

GST group means a group of persons that meets the requirements of section 55

hire, in relation to goods, includes a letting on any terms, including a lease

hire purchase agreement has the same meaning as in section YA 1 of the Income Tax Act 2007; but includes an agreement that would be a hire purchase agreement but for the exclusion in paragraph (f) of the definition of that term in that section

hospital—

(a) means an institution—

(i) that is a hospital care institution within the meaning of section 58(4) of the Health and Disability Services (Safety) Act 2001; or

(ii) whose principal purpose is to receive and treat people needing medical treatment or suffering from a disease; and

(b) includes all clinics, dispensaries, offices, outpatient departments, services, and undertakings, maintained in connection with, or incidental to, such an institution

income year means an income year as defined in section YA 1 of the Income Tax Act 2007

inform, for a mode of communication, has the meaning set out in section 14B of the Tax Administration Act 1994

insurance means insurance or guarantee against loss, damage, injury, or risk of any kind whatever, whether pursuant to any contract or any enactment;

and includes reinsurance; and **contract of insurance** includes a policy of insurance, an insurance cover, and a renewal of a contract of insurance:

provided that nothing in this definition shall apply to any insurance specified in section 3

invoice means a document notifying an obligation to make payment

issuing member means the member responsible under section 55 or 55B for issuing the taxable supply information or supply correction information for each supply made by a member of a GST group or supplier group

joint venture property means assets jointly owned and rights jointly held by members of a joint venture for the purposes of the joint venture

land, in the zero-rating of land rules and in section 11(1)(md),—

(a) includes—

(i) an estate or interest in land:

(ii) a right that gives rise to an interest in land:

(iii) an option to acquire land or an estate or interest in land:

(iv) a share in the share capital of a flat or office owning company to which subpart 6 of Part 3 of the Land Transfer Act 2017 applies:

(b) does not include—

(i) a mortgage:

(ii) a lease of a dwelling:

(iii) *[Repealed]*

late payment penalty has the meaning given to it in section 3(1) of the Tax Administration Act 1994

licence to occupy means the right to exclusive personal occupancy

listed services means a service described in section 8C(2)

listing intermediary has the meaning set out in section 60CB(8)

local authority—

(a) means a local authority within the meaning of the Local Government Act 2002; and

(b) includes—

(i) the administering body within the meaning of the Reserves Act 1977 of any reserve classified under that Act as a scenic reserve or a recreation reserve:

(ii) an airport authority (other than an airport company) within the meaning of the Airport Authorities Act 1966:

(iii) the Aotea Centre Board of Management established by the Auckland Aotea Centre Empowering Act 1985:

(iv) the Canterbury Museum Trust Board continued in existence by section 5(1) of the Canterbury Museum Trust Board Act 1993:

(v) the Council of the Auckland Institute and Museum constituted under the Charitable Trusts Act 1957:

(vi) the Otago Museum Trust Board continued in existence by section 5(1) of the Otago Museum Trust Board Act 1996:

(vii) the transport CCO (as continued by section 43 of the Local Government (Auckland Council) Act 2009):

(viii) *[Repealed]*

(ix) the Auckland Council Independent Maori Statutory Board established by section 81 of the Local Government (Auckland Council) Act 2009:

(x) the trustee of the Auckland Future Fund

loyalty programme means a consumer incentive scheme under which a customer can obtain loyalty points that are redeemable for goods or services

marketplace means—

(a) an electronic marketplace:

(b) a marketplace approved under section 60D as a supplier of distantly taxable goods or remote services

member includes a partner, a joint venturer, a trustee, or a member of an unincorporated body

member supply means a supply by a member of a GST group or supplier group

mobile roaming services—

(a) means mobile telecommunications services supplied to the mobile device of a person who is outside the country of their usual mobile network as determined by the country code of the subscriber identity module for the person's mobile device; and

(b) includes services supplied to enable a person to receive mobile telecommunications services when the person is outside the country of their usual mobile network determined as described in paragraph (a); and

(c) are services that are classified as—

(i) inbound mobile roaming services when the services are received by a person who is in New Zealand and whose usual mobile network determined as described in paragraph (a) is outside New Zealand; or

(ii) outbound mobile roaming services when the services are received by a person whose usual mobile network determined as described in paragraph (a) is in New Zealand

money includes—

(a) bank notes and other currency, being any negotiable instruments used or circulated, or intended for use or circulation, as currency; and

(b) postal notes and money orders; and

(c) promissory notes and bills of exchange,—

whether of New Zealand or any other country, but does not include a collector's piece, investment article, or item of numismatic interest

name, in relation to a registered person, includes—

(a) the name (if any) specified by the registered person as a trading name in the person's application for registration under this Act; or

(b) any trading name subsequently notified to the Commissioner under section 53(2) as the name the registered person wishes to use for the purpose of issuing or creating taxable supply information and supply correction information under this Act

new fine metal means any fine metal which has been refined into fine metal by a refiner of fine metal

New Zealand means New Zealand as defined in section YA 1 of the Income Tax Act 2007

non-fungible token means a cryptoasset that contains unique distinguishing identification codes or metadata

non-integral deductions means, for goods (the **main goods**), deductions for other goods or services that—

(a) did not make a substantial improvement to the main goods; and

(b) did not become an integral part of the main goods without which the main goods would be incomplete or unable to function

non-profit body means any society, association, or organisation, whether incorporated or not,—

(a) which is carried on other than for the purposes of profit or gain to any proprietor, member, or shareholder; and

(b) which is, by the terms of its constitution, rules, or other document constituting or governing the activities of that society, association, or organisation, prohibited from making any distribution whether by way of money, property, or otherwise howsoever, to any such proprietor, member, or shareholder

non-resident means a person to the extent that the person is not resident in New Zealand

non-resident visitor has the same meaning as in section YA 1 of the Income Tax Act 2007

non-taxable use, for goods or services, means use of the goods or services for making exempt supplies or other than for making taxable supplies

notice, for an item of information, means the form or manner in which the item is notified or communicated, as described in section 14C or 14D of the Tax Administration Act 1994, as appropriate

notify—

(a) means to give notice; and

(b) for a mode of communication, has the meaning set out in section 14C or 14D of the Tax Administration Act 1994, as appropriate

Office of Parliament means the administrative and support services and staff of—

(a) the Parliamentary Commissioner for the Environment:

(b) *[Repealed]*

(c) the Ombudsmen:

(d) the Controller and Auditor-General

officer of the department means an officer of the department as defined in the Tax Administration Act 1994

ordinary joint venture means a joint venture that is not a partnership or a flow-through joint venture

original visual artwork has the same meaning as in section 4 of the Resale Right for Visual Artists Act 2023

output tax, in relation to any registered person, means the tax charged pursuant to section 8(1) in respect of the supply of goods and services made by that person

partnership and **partner** have the meanings set out in the Partnership Law Act 2019

percentage actual use is defined in section 21G(1)(a) for the purposes of sections 8(4B)(b), 9(2)(h), 20(3JC), and 21 to 21H

percentage difference is defined in section 21G(1)(c) for the purposes of sections 21 to 21H

percentage intended use is defined in section 21G(1)(b) for the purposes of sections 8(4B)(b), 20(3H), 20(3JC), and 21 to 21H

person—

(a) includes a company, an unincorporated body of persons, a public authority, and a local authority; and

(b) does not include a flow-through joint venture

Pharmac means the Pharmaceutical Management Agency established by section 46 of the New Zealand Public Health and Disability Act 2000

Pharmac agreement means an agreement to which Pharmac is a party and under which Pharmac agrees to list a pharmaceutical on the pharmaceutical schedule as defined in section 6 of the New Zealand Public Health and Disability Act 2000

pharmaceutical means a pharmaceutical as defined in section 6 of the New Zealand Public Health and Disability Act 2000

previous actual use has the meaning given in section 21C(b)(i)

principal place of residence, in the definition of **dwelling** means a place that a person occupies as their main residence for the period to which the agreement for the supply of accommodation relates

prize competition means a scheme or competition—

(a) for which direct or indirect consideration is paid to a person for conducting the scheme or competition; and

(b) that distributes prizes of money or in which participants seek to win money; and

(c) for which the result is determined—

  (i) by the performance of the participant of an activity of a kind that may be performed more readily by a participant possessing or exercising some knowledge or skill; or

  (ii) partly by chance and partly by the performance of an activity as described in subparagraph (i), whether or not it may also be performed successfully by chance:

provisional tax means provisional tax as defined in section YA 1 of the Income Tax Act 2007

public authority means all instruments of the Crown in respect of the Government of New Zealand, whether departments, Crown entities, State enterprises, or other instruments; and includes offices of Parliament, the Parliamentary Service, the Office of the Clerk of the House of Representatives, public purpose Crown-controlled companies, and the New Zealand Lottery Grants Board; but does not include the Governor-General, members of the Executive Council, Ministers of the Crown, or members of Parliament

public purpose Crown-controlled company has the same meaning as in section YA 1 of the Income Tax Act 2007

publish, as a requirement for the Commissioner, has the meaning set out in section 14H of the Tax Administration Act 1994

qualifying resale has the same meaning as in section 4 of the Resale Right for Visual Artists Act 2023

quarter means a quarter as defined in section YA 1 of the Income Tax Act 2007

Railways assets and liabilities, Railways assets, and **Railways liabilities** have the same meaning as in section EZ 68 of the Income Tax Act 2007

Railways vesting has the same meaning as in section EZ 68 of the Income Tax Act 2007

recipient, in relation to any supply of goods and services, means the person receiving the supply

recipient details, for a taxable supply of goods or services, means—

(a) the name of the recipient; and

(b) one or more of the following items of information that are relevant to the recipient:

(i) an address of a physical location for the person such as a mailing or billing address:

(ii) a telephone number:

(iii) an email address:

(iv) a trading name other than the name of the recipient:

(v) a New Zealand business number:

(vi) a Uniform Resource Locator address for a web site

redeliverer, for a supply of goods and a recipient of the supply, means a person who, under an arrangement with the recipient, delivers the goods from outside New Zealand at a place in New Zealand or arranges or assists the delivery of the goods from outside New Zealand at a place in New Zealand and—

(a) provides the use of an address outside New Zealand to which the goods are delivered:

(b) arranges or assists the use of an address outside New Zealand to which the goods are delivered:

(c) purchases the goods outside New Zealand as an agent of the recipient:

(d) arranges or assists the purchase of the goods outside New Zealand

refiner of fine metal means any person who satisfies the Commissioner that, in the regular course of business, that person converts or refines any fine metal

registered person means a person who is registered or is liable to be registered under this Act

registration number, in relation to any registered person, means the number allocated to that registered person for the purposes of this Act

remote services means a service that, at the time of the performance of the service, has no necessary connection between—

(a) the place where the service is physically performed; and

(b) the location of the recipient of the services

request, for a mode of communication, has the meaning set out in section 14B of the Tax Administration Act 1994

resale royalty has the same meaning as in section 4 of the Resale Right for Visual Artists Act 2023

resident means resident as determined in accordance with sections YD 1 and YD 2 (excluding section YD 2(2)) of the Income Tax Act 2007:

provided that, notwithstanding anything in those sections,—

(a) a person shall be deemed to be resident in New Zealand to the extent that that person carries on, in New Zealand, any taxable activity or any other activity, while having any fixed or permanent place in New Zealand relating to that taxable activity or other activity:

(b) a person who is an unincorporated body is deemed to be resident in New Zealand if the body has its centre of administrative management in New Zealand:

(c) the effect of the rules in section YD 1(4) and (6) of that Act are ignored in determining the residence or non-residence of a natural person, and residence is treated as—

(i) starting on the day immediately following the relevant day that triggers residence under section YD 1(3) of that Act; or

(ii) ending on the day immediately following the relevant day that triggers non-residence under section YD 1(5) of that Act

residential establishment means any commercial dwelling in which not less than 70% of the individuals to whom domestic goods and services are supplied reside, or are expected to reside, for a period of, or in excess of, 4 weeks; and also includes any hospital to the extent that it is used to provide domestic goods and services in a way similar to any such residential establishment

return means any return required to be furnished under Part 3

return of income means a return of income required under section 33 of the Tax Administration Act 1994

revenue from the Crown means any amount brought to charge from the Crown (not being revenue received from any other public authority) by any public authority for the supply of outputs (within the meaning of the Public Finance Act 1989) by that public authority; but does not include—

(a) any goods and services tax, chargeable in accordance with the provisions of this Act, on the supply of outputs by that public authority:

(b) any revenue collected by that public authority as agent on behalf of the Crown

right holder has the same meaning as in section 4 of the Resale Right for Visual Artists Act 2023

secondhand goods, does not include—

(a) secondhand goods consisting of any fine metal; or

(b) secondhand goods which are—

(i) manufactured or made from, or to the extent to which they are manufactured or made from, gold, silver, platinum, or other substance, that would be fine metal if it were of the required fineness; and

(ii) of a kind not manufactured for sale to the public; or

(c) livestock

service occupancy agreement means a licence whereby a person occupies a dwelling for no consideration

services means anything which is not goods or money or cryptocurrency

shortfall penalty has the meaning given to it in section 3(1) of the Tax Administration Act 1994

supplier, in relation to a supply of goods and services, means—

(a) for a supply to which paragraph (b) does not apply, the person who makes the supply; or

(b) for a supply that is subject to a provision in Part 9, the person who is treated by the provision as making the supply

supplier group means a group of 2 or more registered persons who enter an agreement meeting the requirements of section 55B that 1 supplier is to issue the taxable supply information or supply correction information for each supply of goods and services by 1 or more members of the group

supply correction information is defined in section 19E

supply information, for a supplier and a recipient of a supply of goods or services, means information for the supply that includes—

(a) the name and registration number of the supplier; and

(b) the date of the invoice or, where no invoice is issued, the time of supply; and

(c) a description of the goods or services; and

(d) the amount of the consideration for the supply

tax means goods and services tax

tax file number has the meaning assigned to that term by section YA 1 of the Income Tax Act 2007

tax fraction means the fraction calculated in accordance with the following formula:

$$a \div (100 + a)$$

where—

a is the rate of tax specified in section 8(1)

tax invoice means a document provided pursuant to sections 24 and 24BA

tax law has the meaning set out in section 3(1) of the Tax Administration Act 1994

tax payable means an amount of tax calculated in accordance with section 19C and section 20; and includes—

(a) any amount referred to in section 17(2) or section 51B:

(b) any late payment penalty or shortfall penalty:

(c) any amount of tax refundable by the Commissioner pursuant to section 19C or section 20; and, for the purposes of section 57, includes interest payable under Part 7 of the Tax Administration Act 1994:

(d) an amount calculated under section 26B

tax year means a tax year as defined in section YA 1 of the Income Tax Act 2007

taxable period, in relation to a registered person, means a taxable period determined under sections 15 to 15E

taxable supply means a supply of goods and services in New Zealand that is charged with tax under section 8 and includes a supply that section 11, 11A, 11AB or 11B requires to be charged at the rate of 0%

taxable supply information, for a taxable supply of goods or services, is defined in section 19E

taxable use, for goods or services, means use of the goods or services for making taxable supplies

Taxation Review Authority or **Authority** means a Taxation Review Authority established under the Taxation Review Authorities Act 1994

telecommunications services means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception, of signals, writing, images, sounds or information of any kind by wire, cable, radio, optical or other electromagnetic system, or by a similar technical system, and includes access to global information networks but does not include the content of the telecommunication

telecommunications supplier means a person whose principal activity is the supply of telecommunications services

trustee includes an executor and administrator; and also includes Public Trust and the Māori Trustee

unconditional gift means a payment voluntarily made to any non-profit body for the carrying on or carrying out of the purposes of that non-profit body and in respect of which no identifiable direct valuable benefit arises or may arise in the form of a supply of goods and services to the person making that payment, or any other person where that person and that other person are associated

persons; but does not include any payment made by the Crown or a public authority

underlying supplier, for a supply of goods or services that is supplied by the operator of a marketplace under section 60C or 60D, means the person who would be the supplier of the goods and services in the absence of sections 60C and 60D

unincorporated body—

(a) means an unincorporated body of persons; and

(b) includes a partnership, the trustees of a trust, and an ordinary joint venture; and

(c) does not include a flow-through joint venture

unit title body corporate means a body corporate under the Unit Titles Act 2010, other than a body corporate of a retirement village registered under the Retirement Villages Act 2003

warranty, in respect of goods supplied, means an undertaking given under the supply agreement to remedy any defect in the goods that appears during a certain period of time after the goods are supplied or before a certain level of usage is reached

water organisation has the meaning set out in section 4 of the Local Government (Water Services) Act 2025

water services has the meaning set out in section 4 of the Local Government (Water Services) Act 2025

working day means any day of the week other than—

(a) a Saturday, a Sunday, Waitangi Day, Good Friday, Easter Monday, Anzac Day, the Sovereign's birthday, Te Rā Aro ki a Matariki/Matariki Observance Day, and Labour Day; and

(ab) if Waitangi Day or Anzac Day falls on a Saturday or a Sunday, the following Monday; and

(b) a day in the period commencing with 25 December in any year and ending with 15 January in the following year

zero-rating of land rules means sections 5(24), 11(1)(mb), 60B(6), 75(3B), and 78F.

(2) For the purposes of this Act, a reference to goods and services includes a reference to goods or services.

(3) An order under the definition of **fine metal**, paragraph (d), in subsection (1) 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 2(1): amended, on 1 October 2000 (applying on and after 10 October 1996), by section 82(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **additional tax**: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **adjustment period**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **adjustment period**: amended, on 1 October 2016, by section 52(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **apply**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **ask**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **associated persons**: repealed, on 10 October 2000 (applying on 10 October 2000), by section 82(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **associated supply**: inserted, on 3 April 2006, by section 283(2) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **Auckland Future Fund**: inserted (with effect on 1 April 2024), on 29 March 2025, by section 203(2) (and see section 203(14) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **balance date**: substituted, on 1 October 2007, by section 283(4) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **challenge**: inserted, on 1 October 1996 (applying on and after 1 October 1996 (unless necessary for the enforcement of other provisions in this Act)), by section 2(2) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **collection agency**: inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **commercial dwelling**: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **commercial dwelling** paragraph (b)(ii): replaced (with effect on 1 April 2011 and applying for the 2011–12 and later income years, but not applying to a person in relation to a tax position taken by them in the period from 1 April 2011 to 31 March 2015 and relating to tax treatment of a residential unit in a rest home or retirement village and relying on the definitions of commercial dwelling and dwelling as they were before the amendments made by section 185(1) and (2)), on 30 June 2014, by section 185(1) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 2(1) **Commissioner**: amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 2(1) **common property**: inserted (with effect on 26 February 2015), on 24 February 2016, by section 273(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 2(1) **company**: amended, on 1 April 2008, by section 30 of the Taxation (Limited Partnerships) Act 2008 (2008 No 2).

Section 2(1) **consideration**: amended, on 1 October 1988 (applying with respect to payments made on or after 1 October 1988), by section 2(1) of the Goods and Services Tax Amendment Act (No 3) 1988 (1988 No 125).

Section 2(1) **consideration**: amended (with effect on 3 December 1985), on 8 August 1986, by section 2(4) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **content**: inserted, on 1 July 2003, by section 152(2) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 2(1) **credit note**: repealed (with effect on 1 April 2023), on 29 March 2025, by section 203(4) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **cryptoasset**: inserted (with effect on 1 January 2009), on 30 March 2022, by section 5(2)(a) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **cryptocurrency**: inserted (with effect on 1 January 2009), on 30 March 2022, by section 5(2)(b) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **dealer in fine metal**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **debit note**: repealed (with effect on 1 April 2023), on 29 March 2025, by section 203(5) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **District Commissioner**: repealed (with effect on 1 April 1995), on 2 September 1996, by section 51(1) of the Taxation (Remedial Provisions) Act 1996 (1996 No 159).

Section 2(1) **document**: substituted, on 29 August 2011, by section 235(1)(a) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 2(1) **due date**: substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 82(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **dwelling**: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(4) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **dwelling** paragraph (b)(ii): amended (with effect on 1 April 2011), on 30 June 2014, by section 185(2) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 2(1) **dwelling** paragraph (b)(iii): inserted (with effect on 1 April 2011 and applying for the 2011–12 and later income years, but not applying to a person in relation to a tax position taken by them in the period from 1 April 2011 to 31 March 2015 and relating to tax treatment of a residential unit in a rest home or retirement village and relying on the definitions of commercial dwelling and dwelling as they were before the amendments made by section 185(1) and (2)), on 30 June 2014, by section 185(2) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 2(1) **electronic marketplace**: inserted, on 1 October 2016, by section 52(3) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **electronic marketplace** paragraph (a): replaced, on 1 April 2024, by section 121(2) (and see section 121(9) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **emissions unit**: substituted (with effect on 1 January 2009), on 6 October 2009, by section 704(2) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 2(1) **entry value threshold**: inserted, on 1 December 2019, by section 5(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **estimated customs value**: inserted, on 1 December 2019, by section 5(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **fine metal**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **fine metal** paragraph (d): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 2(1) **flat-rate credit**: inserted, on 1 April 2024, by section 121(3) (and see section 121(9) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **flow-through joint venture**: inserted, on 1 April 2026, by section 148(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **going concern**: inserted, on 10 April 1995 (applying with respect to supplies made pursuant to a contract or agreement entered into on or after 10 April 1995), by section 2(1) of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 2(1) **goods**: amended (with effect on 1 January 2009), on 30 March 2022, by section 5(3) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **goods**: amended, on 1 October 2016, by section 52(4) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **goods**: amended, on 1 January 2005, by section 140(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 2(1) **GST group**: inserted, on 30 March 2022, by section 5(1)(a) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **hire purchase agreement**: inserted, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 2(1) **hire purchase agreement**: 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) **hospital**: substituted, on 1 October 2002, by section 58(1) of the Health and Disability Services (Safety) Act 2001 (2001 No 93).

Section 2(1) **income year**: inserted, on 1 October 2007, by section 283(5) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **income year**: 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) **inform**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **input tax**: repealed, on 10 October 2000 (applying on 10 October 2000), by section 82(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **issuing member**: inserted, on 30 March 2022, by section 5(1)(b) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **issuing member**: amended, on 1 April 2023, by section 5(4)(a) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **joint venture property**: inserted, on 1 April 2026, by section 148(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **land**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(5) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **land**: amended, on 1 April 2026, by section 148(4) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **land**: amended (with effect on 1 April 2011), on 2 November 2012, by section 207(2)(a) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 2(1) **land** paragraph (a)(iv): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 2(1) **land** paragraph (b)(iii): repealed (with effect on 1 April 2011), on 2 November 2012, by section 207(2)(b) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 2(1) **late payment penalty**: inserted, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(3) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **licence to occupy**: inserted, on 1 August 1990 (applying to supplies made on or after 1 August 1990), by section 2(2) of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 2(1) **listed services**: inserted, on 1 April 2024, by section 121(4) (and see section 121(9) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **listing intermediary**: inserted (with effect on 1 April 2024), on 29 March 2025, by section 203(6) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

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

Section 2(1)**local authority** paragraph (b)(vii): replaced, on 7 May 2026, by section 23 of the Local Government (Auckland Council) (Transport Governance) Amendment Act 2026 (2026 No 15).

Section 2(1) **local authority** paragraph (b)(viii): repealed, on 7 May 2026, by section 23 of the Local Government (Auckland Council) (Transport Governance) Amendment Act 2026 (2026 No 15).

Section 2(1) **local authority** paragraph (b)(ix): inserted (with effect on 1 November 2010), on 2 November 2012, by section 207(3) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 2(1) **local authority** paragraph (b)(x): inserted (with effect on 1 April 2024), on 29 March 2025, by section 203(7) (and see section 203(14) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **loyalty programme**: inserted, on 6 October 2009, by section 704(3) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 2(1) **marketplace**: inserted, on 1 October 2016, by section 52(5) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **marketplace** paragraph (b): amended, on 1 December 2019, by section 5(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **member**: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 82(5) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **member supply**: inserted, on 30 March 2022, by section 5(1)(c) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **mobile roaming services**: inserted, on 1 April 2022, by section 182 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 2(1) **name**: inserted, on 13 March 1992, by section 2 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 2(1) **name** paragraph (b): amended (with effect on 1 April 2023), on 29 March 2025, by section 203(8) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **new fine metal**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **New Zealand**: 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) **New Zealand unit**: repealed (with effect on 1 January 2009), on 6 October 2009, by section 704(4) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 2(1) **non-fungible token**: inserted (with effect on 1 January 2009), on 30 March 2022, by section 5(2)(c) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **non-integral deductions**: inserted (with effect on 1 April 2011), on 30 March 2026, by section 148(5) (and see section 148(11) for application) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **non-profit body** paragraph (b): amended (with effect on 1 July 1994), on 14 September 1994, by section 2(b) of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 2(1) **non-resident**: inserted, on 25 November 2003, by section 140(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 2(1) **non-resident visitor**: inserted, on 1 April 2026, by section 148(6) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **non-taxable use**: inserted, on 30 March 2017, by section 345(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 2(1) **notice**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **notify**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **Office of Parliament**: inserted, on 1 July 1991, by section 2(2) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 2(1) **Office of Parliament** paragraph (b): repealed, on 1 July 1993, by section 129(1) of the Privacy Act 1993 (1993 No 28).

Section 2(1) **officer of the department**: inserted (with effect on 1 April 1995), on 2 September 1996, by section 51(2) of the Taxation (Remedial Provisions) Act 1996 (1996 No 159).

Section 2(1) **ordinary joint venture**: inserted, on 1 April 2026, by section 148(7) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **original visual artwork**: inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(9) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **partnership** and **partner**: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 82(6) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **partnership** and **partner**: amended, on 21 April 2020, by section 86 of the Partnership Law Act 2019 (2019 No 53).

Section 2(1) **penal tax**: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(4) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **percentage actual use**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(6) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **percentage actual use**: amended, on 1 April 2024, by section 121(5) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **percentage actual use**: amended, on 1 October 2016, by section 52(6) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **percentage difference**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(6) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **percentage difference**: amended, on 1 April 2024, by section 121(6) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **percentage difference**: amended, on 1 October 2016, by section 52(7) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **percentage intended use**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(6) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **percentage intended use**: amended, on 1 April 2024, by section 121(7) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **percentage intended use**: amended, on 1 October 2016, by section 52(8) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **person**: replaced, on 1 April 2026, by section 148(8) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **Pharmac**: replaced, on 30 March 2022, by section 5(1)(d) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **Pharmac agreement**: replaced, on 30 March 2022, by section 5(1)(e) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **pharmaceutical**: replaced, on 30 March 2022, by section 5(1)(f) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **previous actual use**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(6) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **principal place of residence**: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 4(7) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 2(1) **principal place of residence**: amended (with effect from 1 April 2011), on 29 August 2011, by section 235(1)(c) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 2(1) **prize competition**: inserted, on 17 July 2013, by section 120(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 2(1) **provisional tax**: inserted, on 1 October 2007, by section 283(6) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **provisional tax**: 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) **public authority**: amended, on 18 March 2019, by section 295(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 2(1) **public authority**: amended (with effect in relation to the Parliamentary Service on 1 October 1986 and in relation to the Office of the Clerk of the House of Representatives on 1 August 1988), on 6 October 2009, by section 704(5) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 2(1) **public authority**: amended, on 10 April 1995, by section 2(2)(a) of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 2(1) **public purpose Crown-controlled company**: inserted, on 18 March 2019, by section 295(3) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 2(1) **publish**: inserted, on 31 March 2026, by section 148(9) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **qualifying resale**: inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(10) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **quarter**: inserted, on 1 December 2019, by section 5(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **Railways assets and liabilities, Railways assets**, and **Railways liabilities**: inserted (with effect on 31 December 2012), on 17 July 2013, by section 120(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 2(1) **Railways vesting**: inserted (with effect on 31 December 2012), on 17 July 2013, by section 120(3) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 2(1) **recipient details**: inserted, on 1 April 2023, by section 5(4)(b) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **redeliverer**: inserted, on 1 December 2019, by section 5(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **refiner of fine metal**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **regional fuel tax**: repealed, on 1 July 2025, by section 14 of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Section 2(1) **remote services**: inserted, on 1 October 2016, by section 52(9) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 2(1) **request**: inserted, on 2 June 2016, by section 182 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 2(1) **resale royalty**: inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(11) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **resident**: 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) **resident** proviso: substituted (with effect on 3 December 1985), on 8 August 1986, by section 2(6) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **resident** proviso: amended, on 21 December 2004, by section 144(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 2(1) **resident** proviso paragraph (b): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 82(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **resident** proviso paragraph (c): inserted, on 30 June 2014, by section 185(3) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 2(1) **residential establishment**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **return of income**: inserted, on 1 October 2007, by section 283(7) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **revenue from the Crown**: substituted (with effect on 1 July 1989), on 19 December 1989 (applying to supplies made on or after 1 July 1989), by section 2(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 2(1) **revenue from the Crown**: amended, on 10 April 1995, by section 2(2)(b) of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 2(1) **right holder**: inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(12) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **secondhand goods**: substituted, on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 2(1) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 2(1) **secondhand goods** paragraph (b): replaced, on 30 March 2017, by section 345(3) (and see section 345(5) and (6)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 2(1) **secondhand goods** paragraph (c): added, on 22 March 1989 (applying to supplies made on or after 22 March 1989), by section 2(4) of the Goods and Services Tax Amendment Act 1989 (1989 No 8).

Section 2(1) **service occupancy agreement**: inserted, on 19 December 1989, by section 2(2) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 2(1) **services**: replaced (with effect on 1 January 2009), on 30 March 2022, by section 5(2)(d) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **shortfall penalty**: inserted, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(5) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **supplier**: replaced, on 30 March 2022, by section 5(1)(g) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **supplier group**: inserted, on 30 March 2022, by section 5(1)(h) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **supplier group**: amended, on 1 April 2023, by section 5(4)(d) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **supply correction information**: inserted, on 1 April 2023, by section 5(4)(c) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **supply information**: inserted, on 1 April 2023, by section 5(4)(e) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **tax file number**: inserted, on 23 September 1997, by section 109 of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 2(1) **tax file number**: 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) **tax invoice**: amended, on 19 December 2007, by section 271(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 2(1) **tax law**: inserted, on 1 July 2023, by section 121(8) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 2(1) **tax payable**: amended, on 1 April 1991, by section 2(4) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 2(1) **tax payable** paragraph (a): amended, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 144(2) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 2(1) **tax payable** paragraph (b): substituted, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(6) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **tax payable** paragraph (c): added (with effect on 3 December 1985), on 8 August 1986, by section 2(8) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **tax payable** paragraph (c): amended, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 2(7) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 2(1) **tax payable** paragraph (c): amended, on 1 April 1991, by section 2(4) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 2(1) **tax payable** paragraph (d): inserted (with effect on 1 December 2024), on 29 March 2025, by section 203(13) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 2(1) **tax year**: inserted, on 1 October 2007, by section 283(8) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **tax year**: 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) **taxable period**: amended, on 1 October 2007, by section 283(9) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 2(1) **taxable supply**: substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 82(8) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2(1) **taxable supply**: amended, on 1 July 2003, by section 152(3) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 2(1) **taxable supply information**: inserted, on 1 April 2023, by section 5(4)(f) (and see section 5(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 2(1) **taxable use**: inserted, on 30 March 2017, by section 345(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 2(1) **Taxation Review Authority**: amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 2(1) **telecommunications services**: inserted, on 1 July 2003, by section 152(4) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 2(1) **telecommunications supplier**: inserted, on 1 July 2003, by section 152(4) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 2(1) **trustee**: amended, on 1 July 2009, pursuant to section 30(2)(a) of the Māori Trustee Amendment Act 2009 (2009 No 12).

Section 2(1) **trustee**: amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Section 2(1) **unconditional gift**: inserted (with effect on 3 December 1985), on 8 August 1986, by section 2(9) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 2(1) **unconditional gift**: amended (with effect on 3 December 1985), on 22 June 1987 (applying to supplies made on or after 3 December 1985), by section 2(1) of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 2(1) **underlying supplier**: inserted, on 1 December 2019, by section 5(6) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2(1) **unincorporated body**: replaced, on 1 April 2026, by section 148(10) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2(1) **unit title body corporate**: inserted (with effect on 1 October 1986), on 24 February 2016, by section 273(2) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 2(1) **unit title body corporate**: replaced (with effect on 20 June 2011), on 24 February 2016, by section 273(3) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 2(1) **warranty**: inserted, on 17 October 2002 (applying on and after 1 August 2002), by section 96(1) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 2(1) **water organisation**: inserted, on 27 August 2025, by section 28(1) (and see section 28(2) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 2(1) **water services**: inserted, on 27 August 2025, by section 28(1) (and see section 28(2) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 2(1) **working day** paragraph (a): replaced, on 12 April 2022, by wehenga 7 o Te Ture mō te Hararei Tūmatanui o te Kāhui o Matariki 2022/section 7 of the Te Kāhui o Matariki Public Holiday Act 2022 (2022 No 14).

Section 2(1) **working day** paragraph (ab): inserted, on 1 January 2014, by section 8 of the Holidays (Full Recognition of Waitangi Day and ANZAC Day) Amendment Act 2013 (2013 No 19).

Section 2(1) **zero-rating of land rules**: inserted (with effect on 1 April 2011), on 2 November 2012, by section 207(4) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 2(3): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

2A Meaning of associated persons

(1) In this Act, **associated persons** or persons associated with each other are—

(a) two companies if a group of persons—

(i) has voting interests in each of those companies of 50% or more when added together; or

(ii) has market value interests in each of those companies of 50% or more when added together and a market value circumstance exists in respect of either company; or

(iii) has control of each of those companies by any other means whatsoever:

(b) a company and a person other than a company if the person has—

(i) a voting interest in the company of 25% or more; or

(ii) a market value interest in the company of 25% or more and a market value circumstance exists in respect of the company:

(bb) a person, or a branch or division of the person that is treated as a separate person under section 56B, and another branch or division of the person that is treated as a separate person under section 56B:

(c) two persons who are—

(i) connected by blood relationship:

(ii) connected by marriage, civil union or de facto relationship:

(iii) connected by adoption:

(iv) *[Repealed]*

(cb) a trustee of a trust and another person (**person A**), if—

(i) person A is associated with another person (the **relative**) under paragraph (c); and

(ii) the relative is associated with the trustee under paragraph (f):

(d) a partnership and a partner in the partnership:

(db) an ordinary joint venture and a member of the ordinary joint venture:

(dc) 2 members of an ordinary joint venture or of a flow-through joint venture when they transact in their capacity as members of the joint venture:

(e) *[Repealed]*

(f) a trustee of a trust and a person who has benefited or is eligible to benefit under the trust, except if, in relation to a supply of goods and services,—

(i) the trustee is a charitable or non-profit body with wholly or principally charitable, benevolent, philanthropic, or cultural purposes and the supply is made in carrying out these purposes; or

(ii) the person is a charitable or non-profit body with wholly or principally charitable, benevolent, philanthropic, or cultural purposes and the supply enables them to carry out these purposes:

(g) a trustee of a trust and a settlor of the trust, except if the trustee is a charitable or non-profit body with wholly or principally charitable, benevolent, philanthropic or cultural purposes:

(h) a trustee of a trust and a trustee of another trust if the same person is a settlor of both trusts, except if, in relation to a supply of goods and services,—

(i) either trustee is a charitable or non-profit body with wholly or principally charitable, benevolent, philanthropic, or cultural purposes; and

(ii) the supply is made in, or enables, the carrying out of the charitable, benevolent, philanthropic, or cultural purposes:

(hb) A trustee of a trust and a person who has a power of appointment or of removal of the trustee, except if the person—

(i) holds the power as a provider of professional services; and

(ii) is subject to a professional code of conduct, and disciplinary process intended to enforce compliance with the code, of an approved organisation as that term is defined in section 3(1) of the Tax Administration Act 1994, for such providers of professional services; and

(iii) has not benefited from the trust; and

(iv) is not eligible to benefit from the trust:

(i) a person (person A) and another person (person B) if—

(i) person B is associated with a third person (person C) under any one of paragraphs (a) to (hb); and

(ii) person C is associated with person A under any one of paragraphs (a) to (hb).

(2) For the purpose of subsection (1)(a), **group of persons** has the meaning set out in section YA 1 of the Income Tax Act 2007.

(3) For the purpose of subsection (1)(a) and (1)(b)—

(a) **market value circumstance** has the meaning set out in section YA 1 of the Income Tax Act 2007, as if the reference to "this Act" in paragraph (e) of the definition were to "the Goods and Services Tax Act 1985":

(b) **market value interest** has the meaning set out in paragraph (a) of the definition of **market value interest** in section YA 1 of the Income Tax Act 2007:

(c) **voting interest** has the meaning set out in paragraph (a) of the definition of **voting interest** in section YA 1 of the Income Tax Act 2007.

(4) For the purpose of subsection (1)(a) and (1)(b), if a person (person A) and another person (person B) are **associated persons** under any of subsection (1)(bb) to (1)(i), person A is treated as holding anything held by person B.

(5) *[Repealed]*

(6) For the purpose of subsection (1)(c)—

(a) persons are connected by blood relationship if they are within the second degree of relationship:

(b) persons are connected by marriage, civil union or de facto relationship if one is in a marriage, civil union or de facto relationship with the other or with a person who is connected by blood relationship to the other:

(c) persons are connected by adoption if one has been adopted as the child of the other or as a child of a person who is within the first degree of relationship to the other.

(7) For the purpose of subsection (1)(g) and (1)(h), **settlor** has the meaning set out in section YA 1 of the Income Tax Act 2007.

(8) Subsection (1)(i) does not apply if 2 persons (persons A and B) are both associated with a third person (person C) under subsection (1)(c) or (db).

Section 2A: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 83(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 2A(1)(bb): inserted, on 1 January 2005, by section 141 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 2A(1)(c): substituted, on 26 April 2005, by section 3(1) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 2A(1)(c)(iv): repealed, on 18 December 2006, by section 211(a) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 2A(1)(cb): inserted, on 18 December 2006, by section 211(b) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 2A(1)(db): replaced, on 1 April 2026, by section 149(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2A(1)(dc): inserted, on 1 April 2026, by section 149(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 2A(1)(e): repealed, on 26 June 2019, by section 6(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2A(1)(f): substituted, on 8 December 2009, by section 145(1) of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 2A(1)(g): substituted, on 27 March 2001 (applying on and after 10 October 2000), by section 61(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 2A(1)(h): substituted, on 8 December 2009, by section 145(2) of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 2A(1)(hb): inserted, on 29 March 2018, by section 398 of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5).

Section 2A(1)(i)(i): amended, on 26 June 2019, by section 6(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2A(1)(i)(ii): amended, on 26 June 2019, by section 6(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 2A(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 2A(3)(a): 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 2A(3)(a): 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 2A(3)(b): 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 2A(3)(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 2A(4): amended, on 18 March 2019, by section 296 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 2A(5): repealed, on 26 April 2005, by section 3(1) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 2A(6): amended, on 26 April 2005, by section 3(1) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 2A(6)(b): substituted, on 1 April 2007, by section 3(2) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 2A(7): 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 2A(8): amended, on 1 April 2026, by section 149(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

3 Meaning of term financial services

(1) For the purposes of this Act, the term **financial services** means any 1 or more of the following activities:

(a) the exchange of currency (whether effected by the exchange of bank notes or coin, by crediting or debiting accounts, or otherwise):

(b) the issue, payment, collection, or transfer of ownership of a cheque or letter of credit:

(c) the issue, allotment, drawing, acceptance, endorsement, or transfer of ownership of a debt security:

(d) the issue, allotment, or transfer of ownership of an equity security or a participatory security:

(e) underwriting or sub-underwriting the issue of an equity security, debt security, or participatory security:

(f) the provision of credit under a credit contract:

(g) the renewal or variation of a debt security, equity security, participatory security, or credit contract:

(h) the provision, taking, variation, or release of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit contract, equity security, debt security, or participatory security, or in respect of the activities specified in paragraphs (b) to (g):

(i) the provision, or transfer of ownership, of a life insurance contract or the provision of re-insurance in respect of any such contract:

(j) the provision, or transfer of ownership, of an interest in a retirement scheme, or the management of a retirement scheme:

(k) the provision or assignment of a futures contract through a defined market or at arm's length if—

(i) the contract does not provide for the delivery of a commodity; or

(ii) the contract provides for the delivery of a commodity and the supply of the commodity is an exempt supply; or

(iii) the contract provides for the delivery of money or cryptocurrency:

(kaa) the provision or transfer of ownership of a financial option:

(kaab) the provision or transfer of ownership of an option over cryptocurrency:

(ka) the payment or collection of any amount of interest, principal, dividend, or other amount whatever in respect of any debt security, equity security, participatory security, credit contract, contract of life insurance, retirement scheme, financial option, or futures contract:

(l) agreeing to do, or arranging, any of the activities specified in paragraphs (a) to (ka), other than advising thereon:

(lb) arranging the provision, or transfer, of ownership of cryptocurrency:

(m) the investment in an entity, if—

(i) the investment is in an equity security equal to or greater than 10% of all equity securities issued by the entity or in a participatory security equal to or greater than 10% of all participatory securities issued by the entity; and

(ii) the investment allows the investor, or a person acting on behalf of the investor, to influence the management of the business of the entity:

(n) the evaluation by an investor of an investment referred to in paragraph (m) in an entity and the planning or acting by the investor to influence the management of an entity for the principal purpose of preserving or increasing the value of such an investment.

(2) For the purposes of this section—

cheque means a cheque as defined in the Bills of Exchange Act 1908, an instrument specified in section 5(2) of the Cheques Act 1960, a postal note, a money order, a traveller's cheque, or any order or authorisation (whether in writing, by electronic means, or otherwise) to a financial institution to credit or debit any account

contributory scheme—

(a) means any scheme or arrangement that, in substance and irrespective of the form of the scheme or arrangement, involves the investment of money where—

(i) the investor acquires or may acquire an interest in or right in respect of property; and

(ii) that interest or right will or may be, under the terms of investment, used or exercised in conjunction with any other interest in or right in respect of property acquired in similar circumstances, whether at the same time or not; but

(b) does not include a scheme or arrangement described in paragraph (a) that has 5 or fewer investors, provided that neither the manager of the scheme nor any associated person of the manager is the manager of another such scheme or arrangement

credit contract means a credit contract as defined in section 3 of the Credit Contracts Act 1981 immediately before the repeal of that Act

currency means any banknote or other currency of any country, other than when used as a collector's piece, investment article, item of numismatic interest, or otherwise than as a medium of exchange

debt security means any interest in or right to be paid money that is, or is to be, owing by any person; but does not include a cheque

equity security means any interest in or right to a share in the capital of a body corporate

general accounting and record package services, in relation to financial services, includes—

(a) the provision of any financial clearing system which may form part of a settlement process; and

(b) the posting of transactions to customers' accounts; and

(c) the maintenance of those customers' accounts; and

(d) the provision of any ancillary services (such as network management, software support and development) supplied in relation to the services referred to in any of paragraphs (a), (b), and (c),—

but does not include the services referred to in paragraphs (a) to (d) where those services are supplied by a supplier of a financial service and are reason-

ably incidental and necessary to the supply of that financial service by that supplier of the financial service

life insurance contract means a contract lawfully entered into to the extent that it places a sum or sums at risk upon the contingency of the termination or continuance of human life, marriage, civil union or de facto relationship, or the birth of a child, but not to the extent that it provides for entitlements under Schedule 1, Part 4 of the Accident Compensation Act 2001 (which relates to entitlements arising from fatal injuries)

participatory security means any interest or right to participate in any capital, assets, earnings, or other property of any person where that interest or right forms part of a contributory scheme; and includes an interest in a unit trust (within the meaning of section YA 1 of the Income Tax Act 2007); but does not include an equity security, a debt security, money, a cheque, or an interest in a flow-through joint venture

retirement scheme has the meaning given in section 6(1) of the Financial Markets Conduct Act 2013.

(3) Notwithstanding subsection (2), the terms **debt security**, **equity security**, and **participatory security** do not include any of the following:

(a) a life insurance contract or any other contract of insurance:

(b) *[Repealed]*

(c) a share in the share capital of a flat or office owning company to which subpart 6 of Part 3 of the Land Transfer Act 2017 applies:

(d) an interest in a retirement scheme.

(3B) Despite subsection (2), a person who is a party to an arrangement that is a credit contract but is not a credit contract under section 7 of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as not being a credit contract in relation to the person.

(3C) Despite subsection (2), a person who is a party to an arrangement that is not a credit contract but is a credit contract under section 7 of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as being a credit contract in relation to the person.

(4) Despite this section, **financial services** does not include—

(a) the assignment or other transfer of a right to receive payment in relation to a taxable supply if, as a result of the assignment or transfer, output tax for the supply would not be or become attributable to a taxable period for the purpose of section 20(4):

(b) debt collection services provided by a person other than the creditor whose debt is being collected:

(c) services provided by the collection agency under section 24 of the Resale Right for Visual Artists Act 2023.

(5) Notwithstanding anything in this section, where any person supplies goods and services (being the supply of general accounting and record package services) to any person who is a supplier of financial services, or to a customer of the person who is a supplier of financial services, that supply shall, for the purposes of this Act, be deemed not to be a supply of financial services.

Section 3(1)(j): amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(1)(k): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 84(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 3(1)(k)(iii): amended (with effect on 1 January 2009), on 30 March 2022, by section 6(1) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 3(1)(kaa): replaced, on 30 March 2017, by section 346(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 3(1)(kaab): inserted (with effect on 1 January 2009), on 30 March 2022, by section 6(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 3(1)(ka): inserted (with effect on 3 December 1985), on 8 August 1986, by section 3(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 3(1)(ka): amended, on 30 March 2017, by section 346(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 3(1)(l): amended, on 18 December 2006, by section 212 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(1)(l): amended (with effect on 3 December 1985), on 8 August 1986, by section 3(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 3(1)(lb): inserted (with effect on 1 January 2009), on 30 March 2022, by section 6(3) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 3(1)(m): added, on 18 December 2006, by section 212 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(1)(n): added, on 18 December 2006, by section 212 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(2) **contributory scheme**: inserted, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **credit contract**: substituted (with effect on 1 April 2005), on 3 April 2006, by section 284(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(2) **general accounting and record package services**: inserted, on 19 December 1989 (applying to supplies made on or after 19 December 1989), by section 3(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 3(2) **life insurance contract**: substituted, on 8 September 1999 (applying on and after 1 April 1999), by section 78(1) of the Taxation (Remedial Matters) Act 1999 (1999 No 98).

Section 3(2) **life insurance contract**: amended (with effect on 1 April 2002), on 30 June 2014, by section 186 of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 3(2) **life insurance contract**: amended, on 1 April 2007, by section 3(2) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 3(2) **participatory security**: amended, on 1 April 2026, by section 150 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 3(2) **participatory security**: amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **retirement scheme**: inserted, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **superannuation scheme**: repealed, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(3)(b): repealed, on 3 April 2006 (applying for supplies of financial services that are made on or after 3 April 2006), by section 284(2) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(3)(c): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 3(3)(d): amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(3B): inserted (with effect on 1 April 2005), on 3 April 2006, by section 284(3) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(3C): inserted (with effect on 1 April 2005), on 3 April 2006, by section 284(3) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(4): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 84(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 3(4)(c): inserted (with effect on 1 December 2024), on 29 March 2025, by section 204 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 3(5): added, on 19 December 1989 (applying to supplies made on or after 19 December 1989), by section 3(2) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

3A Meaning of input tax

(1) **Input tax**, in relation to a registered person, means—

(a) tax charged under section 8(1) on a supply of goods or services acquired by the person:

(b) tax levied under section 12(1) on goods entered for home consumption under the Customs and Excise Act 2018 by the person:

(c) an amount determined under subsection (3) after applying subsection (2):

(d) an amount equal to the flat-rate credit that an operator of an electronic marketplace or listing intermediary passes on under section 8C(3)(b)(ii) to an underlying supplier.

(2) In the case of a supply by way of sale to a registered person of secondhand goods situated in New Zealand, the amount of input tax is determined under subsection (3) if—

(a) the supply is not a taxable supply; and

(ab) the supply is not of goods that—

(i) were acquired before 1 October 1986 by the registered person or by a person who, when acquiring the goods, is an associated person of the registered person; and

(ii) have not been owned, on or after 1 October 1986, by a person who, at the time, is not the registered person and not an associated person of the registered person; and

(b) the supply is not—

(i) a supply of goods previously supplied to a registered person who has entered them for home consumption under the Customs and Excise Act 2018, whether the person is registered at the time they enter the goods for home consumption or later; and

(ii) a supply of goods made by a non-resident, whether or not they made the earlier supply referred to in subparagraph (i); and

(c) the goods acquired by the person for making taxable supplies are either—

(i) not charged with tax at the rate of 0% under section 11A(1)(q) or (r); or

(ii) charged with tax at the rate of 0% under section 11A(1)(q) or (r) and, before the acquisition, have never been owned or used by the person or an associated person.

(3) The amount of input tax is—

(a) if the supplier and the recipient are associated persons, the lesser of—

(i) the tax fraction of the original purchase price of the goods when they were received by the supplier or, if subsection (3BB) applies, the tax fraction given by subsection (3BB); and

(ib) *[Repealed]*

(ii) the tax fraction of the purchase price; and

(iii) the tax fraction of the open market value of the supply; or

(b) if the supplier and the recipient are associated persons and the supplier is deemed to have made a supply of the goods under section 5(3) that has been valued under section 10(7A), the lesser of—

(i) the tax fraction of the open market value of the deemed supply under section 5(3); and

(ii) the tax fraction of the purchase price; and

(iii) the tax fraction of the open market value of the supply; or

(c) if the supplier and the recipient are associated persons and the supplier is deemed to have made a supply of the goods under section 5(3) that has been valued under section 10(8), the lesser of—

(i) the tax fraction of the valuation under section 10(8) of the deemed supply under section 5(3); and

(ii) the tax fraction of the purchase price; and

(iii) the tax fraction of the open market value of the supply; or

(d) if the supplier and the recipient are not associated persons and the supply is not the only matter to which the consideration relates, the lesser of—

(i) the tax fraction of the purchase price; and

(ii) the tax fraction of the open market value of the supply; or

(e) in all other cases, the tax fraction of the consideration in money for the supply.

(3B) Despite subsection (3)(a), if a supply wholly or partly consists of land, and is part of an arrangement involving more than 2 associated parties and more than 1 supply, the amount of input tax for the supply must not be more than the amount accounted for as output tax for all supplies that are part of the arrangement.

(3BB) For the purposes of subsection (3)(a)(i), if the supplier received the goods from an associated person, the amount of input tax for the recipient is,—

(a) to the extent to which paragraph (b) does not apply, the tax fraction of the purchase price of the goods when they were last supplied by a person who is not associated with the supplier; or

(b) if, after the supply referred to in paragraph (a) but before the supply referred to in subsection (2), the goods were supplied by a registered person (**person A**) associated with the supplier and all or part of the supply made by person A was a taxable supply, the amount of output tax accounted for by person A that relates to the taxable supply.

(3C) For a supply of goods or services meeting the requirements of section 21B(1)(a)(i) and (b), when the goods or services have been acquired from an associated person, the amount of input tax must not be more than the amount accounted for as output tax by the supplier of the goods or services.

(4) *[Repealed]*

(4A) *[Repealed]*

(5) For the purpose of subsection (3), **tax fraction** means the tax fraction that applies at the time of supply.

Section 3A: inserted, on 10 October 2000 (applying to supplies made on and after 10 October 2000), by section 85(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 3A(1)(a): substituted, on 1 April 2011, by section 5(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 3A(1)(b): substituted, on 1 April 2011, by section 5(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 3A(1)(b): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 3A(1)(d): inserted, on 1 April 2024, by section 123(1A) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 3A(2)(ab): inserted, on 30 March 2022, by section 7(1) (and see section 7(3) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 3A(2)(b): replaced (with effect on 14 September 2011), on 2 November 2012, by section 208(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 3A(2)(b)(i): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 3A(2)(c): substituted, on 1 April 2011, by section 5(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 3A(3)(a)(i): replaced (with effect on 30 March 2022), on 29 March 2022, by section 205(1) (and see section 205(3) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 3A(3)(a)(ib): repealed (with effect on 30 March 2022), on 31 March 2023, by section 123(1) (and see section 123(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 3A(3B): inserted, on 1 April 2011, by section 5(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 3A(3BB): inserted (with effect on 30 March 2022), on 29 March 2025, by section 205(2) (and see section 205(3) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 3A(3C): inserted, on 1 April 2011, by section 5(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 3A(3C): amended (with effect on 1 April 2011), on 2 November 2012, by section 208(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 3A(4): repealed (with effect on 1 April 2011), on 2 November 2012, by section 208(3) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 3A(4A): repealed, on 1 April 2011, by section 5(4) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

4 Meaning of term open market value

(1) For the purposes of this section—

(a) the term **similar supply**, in relation to a supply of goods and services, means any other supply of goods and services that, in respect of the characteristics, quality, quantity, functional components, materials, and reputation of the goods and services first mentioned, is the same as, or closely or substantially resembles, that supply of goods and services:

(b) the open market value of a supply shall include any goods and services tax charged pursuant to section 8(1) on that supply.

(2) For the purposes of this Act, the open market value of any supply of goods and services at any date shall be the consideration in money which the supply of those goods and services would generally fetch if supplied in similar circumstances at that date in New Zealand, being a supply freely offered and made between persons who are not associated persons.

(3) Where the open market value of any supply of goods and services cannot be determined under subsection (2), the open market value shall be the consid-

eration in money which a similar supply would generally fetch if supplied in similar circumstances at that date in New Zealand, being a supply freely offered and made between persons who are not associated persons.

(4) Where the open market value of any supply of goods and services cannot be determined pursuant to subsection (2) or subsection (3), the open market value shall be determined in accordance with a method approved by the Commissioner which provides a sufficiently objective approximation of the consideration in money which could be obtained for that supply of those goods and services.

(5) For the purposes of this Act the open market value of any consideration, not being consideration in money, for a supply of goods and services shall be ascertained in the same manner, with any necessary modifications, as the open market value of any supply of goods and services is ascertained pursuant to the foregoing provisions of this section.

Section 4(1)(b): substituted (with effect on 3 December 1985), on 8 August 1986, by section 4 of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 4(3): amended, on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 3 of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

4B Meaning of distantly taxable goods

(1) **Distantly taxable goods** means items of goods that—

(a) are moveable personal property, other than choses in action; and

(b) are not alcoholic beverages, or tobacco or tobacco products, that are exempt from regulations made under section 406(1) of the Customs and Excise Act 2018; and

(c) are supplied by—

(i) a non-resident, and the goods are outside New Zealand at the time of the supply:

(ii) a person who is the supplier under section 60C or 60D, as an operator of a marketplace, and the underlying supplier of the goods is a non-resident:

(iii) a person who is the supplier of the goods under section 60E, as a redeliverer; and

(d) are delivered at a place in New Zealand and the supplier or an underlying supplier makes, or arranges, or assists, the delivery; and

(e) each have—

(i) an estimated customs value under section 10B equal to or less than the entry value threshold:

(ii) a supplier that has made an election under section 10C that is effective at the time of the supply.

(2) If distantly taxable goods are part of a supply that also includes items of goods that do not meet the requirements of subsection (1)(a) to (e), the distantly taxable goods are treated as being a supply and the other items are treated as being a separate supply.

Section 4B: inserted, on 1 December 2019, by section 7 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

5 Meaning of term supply

(1) For the purposes of this Act, the term **supply** includes all forms of supply.

(2) For the purposes of this Act, where any goods acquired (whether in terms of a hire purchase agreement or otherwise) or produced by a person (that person being referred to hereafter in this subsection as the **first person**) are sold, under a power exercisable by another person (that person being referred to hereafter in this subsection as the **second person**), in or towards the satisfaction of a debt owed by the first person, those goods shall be deemed to be supplied in the course or furtherance of a taxable activity carried on by the first person (being deemed a registered person), unless—

(a) the supply of those goods would not be a taxable supply if those goods were sold by the first person (notwithstanding that the first person may not be the owner of those goods) and the first person has furnished to the second person a statement in writing stating fully and correctly the reasons why that supply would not be a taxable supply; or

(b) where the second person has not been notified as described in paragraph (a), that person may determine, in relation to any reasonable information held, that the supply of those goods would not have been a taxable supply if those goods had been sold by the first person (notwithstanding that the first person may not be the owner of those goods).

(3) For the purposes of this Act, where a person ceases to be a registered person, any goods and services then forming part of the assets of a taxable activity carried on by that person shall be deemed to be supplied by that person in the course of that taxable activity at a time immediately before that person ceases to be a registered person, unless the taxable activity is carried on by another person who, pursuant to section 58, is deemed to be a registered person.

(3A) *[Repealed]*

(3B) For the purposes of this Act, when a person who is a non-resident ceases to be a registered person,—

(a) any goods that are part of the assets of the taxable activity carried on by the person that are present in New Zealand at the time the person ceases to be registered are treated as supplied by the person in the course of the taxable activity at a time immediately before the person ceases to be registered:

(b) any services that would be performed in New Zealand as part of the taxable activity carried on by the person at the time the person ceases to be registered are treated as performed by the person in the course of the taxable activity at a time immediately before the person ceases to be registered.

(3C) For an asset affected by subsection (3) or (3B), if a transfer of ownership of the asset would be a financial service or the transfer of an emissions unit, the subsection deems the person to make a supply of the asset by a transfer of ownership.

(4) For the purposes of this Act, a credit agreement to which subpart 2 of Part 4A of the Fair Trading Act 1986 applies shall not constitute a supply of goods and services unless the purchaser has failed to exercise the right under section 36M of that Act to cancel the agreement within the period made available to the purchaser by that section.

(5) For the purposes of this Act, any contract that is a layby sale to which subpart 1 of Part 4A of the Fair Trading Act 1986 applies shall not constitute a supply of goods and services unless the goods which are the subject of the contract are delivered to the buyer and the property therein is transferred to the buyer:

provided that a supply of services shall, in respect of any such contract, be deemed to have taken place where—

(a) a layby sale is cancelled pursuant to section 36F or 36G of the Fair Trading Act 1986; and

(b) the seller either—

(i) retains any amount paid to the seller to recoup that seller's cancellation charge in respect of the layby sale; or

(ii) recovers any amount (including, or in addition to, the amount referred to in subparagraph (i)) from the buyer,—

pursuant to section 36H(b) and (c) of the Fair Trading Act 1986.

(6) For the purposes of this Act, every public authority is deemed to supply goods and services where, within the meaning of the Public Finance Act 1989, any amount is brought to charge by the public authority as revenue from the Crown for the supply of outputs.

(6AA) *[Repealed]*

(6AAB) *[Repealed]*

(6A) *[Repealed]*

(6AB) *[Repealed]*

(6AC) *[Repealed]*

(6B) *[Repealed]*

(6BB) *[Repealed]*

(6C) For the purposes of this Act, the amount of any deposit specified in, and paid under, section 127A or section 144 or section 146F of the Electoral Act 1993 is deemed to be consideration (inclusive of tax) for a supply of services by the department of State that, with the authority of the Prime Minister, is for the time being responsible for the administration of the Electoral Act 1993 in the course or furtherance of a taxable activity, and that supply is deemed to take place when and if the deposit is forfeited under section 127A(3) or section 144(3) or section 146F(3) of that Act.

(6CA) For the purposes of this Act, the amount of any deposit referred to in, and paid under, section 55 of the Local Electoral Act 2001 is deemed to be consideration (inclusive of tax) for a supply of services by the relevant local authority in the course or furtherance of a taxable activity, and that supply is deemed to take place when and if the deposit is forfeited under section 59 of that Act.

(6D) For the purposes of this Act, where any payment in the nature of a grant or subsidy is made on behalf of the Crown or by any public authority to—

(a) any person in relation to or in respect of that person's taxable activity; or

(b) any person for the benefit and on behalf of another person in relation to or in respect of that other person's taxable activity,—

that payment shall be deemed to be consideration for a supply of goods and services by the person to whom or for whose benefit the payment is made in the course or furtherance of that person's taxable activity.

(6E) For the purposes of subsection (6D), a **payment in the nature of a grant or subsidy**—

(a) includes a suspensory loan or advance when the loan or advance becomes non-repayable by reason of its conditions for non-repayment being satisfied:

(b) does not include—

(i) a non-taxable amount referred to in schedule 2:

(ii) a payment that is declared by the Governor-General by Order in Council to be a non-taxable amount for the purposes of subsection (6D) and listed in schedule 2.

(6EB) An order under subsection (6E)(b)(ii) is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

(6EC) A charge, including a fee or a levy, payable under legislation is deemed to be consideration for a supply of goods and services.

(6ED) Subsection (6EC) does not apply to a charge—

(a) listed in schedule 1:

(b) that is, or is in the nature of,—

(i) a fine:

(ii) a penalty:

(iii) interest:

(iv) a general tax.

(6EE) For the purposes of subsection (6ED), a general tax means a charge in the nature of a tax imposed by a tax law where the revenue is not earmarked in legislation for a particular purpose or function.

Examples

For the purposes of section 5(6ED) and (6EE), an example of a charge that is—

- a general tax is income tax:
- not a general tax is a levy used to fund the performance of regulatory functions.

(6F) For the purposes of this Act, the amount payable by the Crown or the agency under the Public and Community Housing Management Act 1992 under a reimbursement agreement or a tailored agreement under that Act is treated as consideration for the supply of accommodation in a dwelling by way of hire.

(7) For the purposes of this Act—

(a) every local authority is deemed to supply goods and services to any person where any amount of rates is payable by that person to that local authority:

(b) the Chatham Islands Council is treated as supplying goods and services to a person if an amount of council dues, as defined in section 2 of the Chatham Islands Council Act 1995, is payable by the person to the Chatham Islands Council.

(7B) For the purposes of this Act, a local authority or a water organisation is treated as supplying goods and services to a person if the local authority or the water organisation requires a contribution from the person as—

(a) a financial contribution that is a condition of a resource consent under the Resource Management Act 1991:

(b) a development contribution under the Local Government Act 2002:

(c) a development contribution under the Local Government (Water Services) Act 2025.

(7C) For the purposes of this Act, a person who makes a contribution to a local authority or a water organisation is treated as supplying goods and services to the local authority or the water organisation to the extent that the contribution consists of land and is—

(a) a financial contribution that is a condition of a resource consent under the Resource Management Act 1991:

(b) a development contribution under the Local Government Act 2002:

(c) a development contribution under the Local Government (Water Services) Act 2025.

(7D) *[Repealed]*

(7E) *[Repealed]*

(7F) *[Repealed]*

(8A) For the purposes of this Act, a levy or other amount paid to a unit title body corporate by a member of the body corporate, other than as reimbursement for a payment by the body corporate of an amount that would, if not charged to the body corporate, be payable by the member for an exempt supply to the member, is treated as being consideration received for services supplied by the body corporate to the member.

(8AB) For the purposes of this Act, a unit title body corporate is treated as receiving, on the day when the body corporate becomes a registered person (the **registration day**), consideration for a service, supplied on the registration day by the body corporate in the course of its taxable activity, equal in value to the total value held by the body corporate on the registration day of money and of assets that are not common property and were received by the body corporate as exempt supplies.

(8) Despite any other provision of this Act, for the purposes of this Act, if any racing betting or sports betting (within the meaning of section 5(1) of the Racing Industry Act 2020) is conducted by TAB NZ (as defined in section 5(1) of that Act), the betting must be regarded as a supply of services by TAB NZ.

(9) *[Repealed]*

(10) For the purposes of this Act, an amount of money paid by a person to participate in gambling (including a New Zealand lottery) or in a prize competition is treated as a payment for a supply of services by the following:

(a) for gambling, by the person, society, licensed promoter, or organiser who under the Gambling Act 2003 conducts the gambling:

(b) for a prize competition, by the person who conducts the prize competition.

(10B) For the purposes of this Act, when a person who is resident in New Zealand pays an amount of money to participate in gambling or in a prize competition through a supply of remote services that are physically performed outside New Zealand, the payment is treated as a payment for a supply of services by the person who conducts the gambling or prize competition, as applicable.

(11) For the purposes of subsections (10) and (10B)—

(a) the terms **gambling**, **New Zealand lottery**, **licensed promoter**, and **society** have the meanings set out in section 4(1) of the Gambling Act 2003:

(b) the term **organiser** means the New Zealand Lotteries Commission continued by section 236 of the Gambling Act 2003.

(11A) *[Repealed]*

(11B) Despite anything in this Act, for the purposes of this Act if a person pays to a casino an amount in money—

(a) to purchase a chip or otherwise participate in gambling played or conducted in a casino venue; or

(b) as commission for participating in gambling played or conducted in a casino venue,—

the money paid must be treated as payment for the supply of services by the holder of the casino operator's licence.

(11C) For the purposes of subsection (11B), the terms **casino venue**, **chip**, and **gambling** have the meanings set out in section 4(1) of the Gambling Act 2003.

(11CB) For the purposes of this Act, if a registered person in the course of a taxable activity receives a prize from a racing club or racing code for the performance in a race of a horse or greyhound owned by the registered person, the prize is treated as being consideration for a service provided by the registered person to the racing club or racing code in the course of the taxable activity.

(11CC) For the purposes of subsection (11CB), **race**, **racing club**, and **racing code** have the meaning set out in section 5(1) of the Racing Industry Act 2020.

(11D) Subsections (11E) to (11I) apply to a token, stamp or voucher that gives the recipient the right to receive goods and services, other than a token, stamp or voucher issued for no consideration.

(11E) The issue or sale of a token, stamp or voucher is treated as a supply of goods and services.

(11EA) A supply does not include the issue or sale of a token, stamp or voucher by a registered person to another registered person who subsequently issues or sells the token, stamp or voucher, unless the first-mentioned registered person is the person who supplies the goods and services on redemption of the token, stamp or voucher.

(11F) A supply of goods and services is not treated as being made to the extent that goods and services are supplied for the redemption of a token, stamp or voucher.

(11G) Despite subsection (11F), the supplier of a token, stamp or voucher, with a face value may treat the supply of goods and services on the redemption of the token, stamp or voucher instead of the issue or sale, as a supply of goods and services by the redeemer of the token, stamp, or voucher—

(a) if the supply is a supply of remote service, listed services, or of distantly taxable goods; or

(b) when a supply does not meet the requirements of paragraph (a)—

(i) if it is not practical to treat the issue or sale as a supply of goods and services; and

(ii) if the supplier of the goods and services and the issuer or seller of the token, stamp, or voucher are, or could be, different persons, the issuer and the supplier, or the seller and the supplier, agree or are parties to an agreement.

(11GA) For the purpose of subsection (11G)(b)(i), a situation in which it may not be practical to treat the issue or sale as a supply of goods and services includes one in which the issuer or seller of a token, stamp or voucher and the supplier of the goods and services for which the token, stamp or voucher is redeemed may be different persons.

(11H) Subsection (11G) does not apply to the extent that the consideration that is received for the supply is more than the face value of the token, stamp or voucher.

(11I) Subsection (11G) does not apply to the supply of—

(a) an adhesive label, or a mark or design, that is—

(i) issued or sold by a person to another person; and

(ii) affixed to, impressed on, or printed on stationery; and

(iii) indicates pre-payment of the fee chargeable for the carriage of a letter, parcel, or other article; and

(iv) not intended to distinguish the article to which it relates from similar articles carried by the same person:

(b) a token, stamp or voucher that gives the recipient the right to receive services described in section 11A(2).

(12) The disposition of a taxable activity as a going concern shall be deemed to be a supply of goods made in the course or furtherance of the taxable activity.

(13) For the purpose of this Act, except for subsection (13B) and section 20(3), if a registered person receives a payment under a contract of insurance, whether or not the person is a party to the contract, the payment is, to the extent that it relates to a loss incurred in the course or furtherance of the registered person's taxable activity, deemed to be consideration received for a supply of services performed by the registered person—

(a) on the day the registered person receives the payment; and

(b) in the course or furtherance of the registered person's taxable activity:

provided that this subsection shall not apply in respect of any payment received pursuant to a contract of insurance where—

(a) the supply of that contract of insurance is not a supply charged with tax pursuant to section 8(1); or

(b) that payment is in respect of an entitlement for any loss of earnings (being earnings within the meaning of the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act

1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001); or

(c) the supply of the contract of insurance is a supply that is chargeable with tax only because sections 5B and 8(4B) apply to it; or

(d) the supply of the contract of insurance is a supply of remote services that is zero-rated under section 11A(1)(x).

(13AA) If a registered person claims a deduction in accordance with section 20(3) and (3K) for supplies of goods and services used in the course or furtherance of an activity that is not a taxable activity, and does not make an election under section 20(3KB) in relation to the activity before receiving a payment under a contract of insurance in the course or furtherance of the activity, subsection (13) applies to the payment as if the activity were a taxable activity of the registered person.

(13A) For the purposes of this Act, if a registered person receives any refund of excise duty or excise-equivalent duty paid out of a Crown Bank Account under section 41 of the Land Transport Management Act 2003, that refund is, to the extent that it relates to excise duty or excise-equivalent duty incurred with the intention of using the supply for making taxable supplies, deemed to be consideration received for a supply of services by that registered person in the course or furtherance of that person's taxable activity.

(13B) For the purposes of this Act, where—

(a) an insurer recovers an amount (other than aggravated or exemplary damages) as a result of the exercise of rights acquired by subrogation under a contract of insurance; and

(b) a deduction under section 20(3)(d) has been allowed to the insurer for the payment to which the recovered amount relates—

the amount recovered is deemed to be consideration received for a supply of services performed in the course of that insurer's taxable activity, and a supply of services is deemed to be performed on the day of the insurer's receipt of the amount.

(13C) Subsection (13D) applies when—

(a) a registered person is a member of a unit title body corporate; and

(b) the unit title body corporate pays a distribution to the registered person for which the unit title body corporate is allowed a deduction under section 20(3)(j).

(13D) A distribution the registered person referred to in subsection (13C) receives from the unit title body corporate is deemed to be consideration received for a supply of services performed by the registered person—

(a) to the extent to which the registered person is using the unit to make taxable supplies; and

(b) on the day the registered person receives the distribution; and

(c) in the course or furtherance of the registered person's taxable activity.

(14) If a supply is charged with a tax under section 8, but section 11, 11A, 11AB, 11B, or 11C requires part of the supply to be charged at the rate of 0%, that part of the supply is treated as being a separate supply.

(14B) If part of a supply of an equity security or participatory security is the supply of a right to receive supplies of goods and services that are not exempt supplies, the supply of the right is treated as being a supply of goods and services made for a consideration.

(15) When any of the following supplies are included in a supply, they are deemed to be a separate supply from the supply of any other real property that is included in the supply:

(a) a supply of a principal place of residence:

(b) a supply referred to in section 14(1)(d):

(c) a supply that a person elects to apply section 6(3)(e):

(d) the supply described in section 91(4).

(16) Subsection (16C) applies where a person—

(a) has either—

(i) claimed a deduction under section 20(3) for the goods or services, excluding non-integral deductions; or

(ii) acquired goods or services that were zero-rated under section 11(1)(m), (mb), (mc), or (md); and

(iii) *[Repealed]*

(b) disposed of the goods or services or ceased to be a registered person; and

(c) is not using the goods or services in the course or furtherance of a taxable activity at the time the goods or services are disposed of or deemed to be supplied; and

(d) has not previously returned output tax for the goods or services that is equal to or greater than—

(i) the deduction under section 20(3), for goods or services where a deduction was claimed; or

(ii) the nominal GST component under section 20(3J), for goods or services that were acquired as zero-rated supplies.

(16B) Subsection (16C) also applies where—

(a) the registered person has disposed of the goods or services or the person ceased to be a registered person; and

(b) the Commissioner considered that the person, prior to disposal,—

(i) increased their non-taxable use of the goods or services; and

(ii) applied section 21FB in contemplation of disposing of the goods or services, or ceasing their taxable activity.

(16C) A disposal of the goods or services referred to in subsection (16) or (16B) by the person—

(a) is deemed to be made in the course or furtherance of a taxable activity carried on by the person; and

(b) where the person ceases to be a registered person, the goods or services are deemed to be supplied by the person immediately before the person ceases to be a registered person.

(17) *[Repealed]*

(18) *[Repealed]*

(19) *[Repealed]*

(20) A supply of services to which section 11A(1)(ma) applies is treated as the only supply of services for the consideration provided by the warrantor.

(21) If goods and services are provided under warranty, the supply of the goods and services is treated as a supply of services for the purpose of section 11A(1)(ma).

(22) In relation to a supply to which subsection (2) applies, if the supply by the first person would be zero-rated under section 11(1)(mb), the second person must zero-rate the supply in the same way.

(23) Subsection (23B) applies if—

(a) section 11(1)(mb) is treated as applying to a taxable supply of goods in a return provided by the supplier; and

(b) after the date on which the relevant transaction is settled, it is found by the supplier of the goods or the Commissioner that section 11(1)(mb) does not apply; and

(c) the recipient of the goods did not provide the supplier with correct or sufficient information under section 78F to enable the supplier to determine whether the supply should be zero-rated.

(23B) The recipient of the supply of the goods referred to in subsection (23) is treated as if they were a supplier making, on the date on which the error referred to in subsection (23)(b) is found, a taxable supply of the goods.

(23C) Subsection (23D) applies if—

(a) section 11(1)(mc) is treated as applying to a taxable supply of goods and services in a return provided by the supplier; and

(b) after the date on which the supply is made, the recipient or the Commissioner finds that section 11(1)(mc) does not apply.

(23D) The recipient of the supply of the goods and services referred to in subsection (23C) is treated as if they were a supplier making a taxable supply of the goods

and services on the date on which the error referred to in subsection (23C)(b) is found.

(23E) Subsection (23F) applies if—

(a) section 11(1)(md) is treated as applying to a taxable supply of goods and services in a return provided by the supplier; and

(b) after the date on which the supply is made, the supplier or the Commissioner finds that section 11(1)(md) does not apply; and

(c) the recipient of the goods and services did not provide the supplier with correct or sufficient information under section 78FB to enable the supplier to determine whether the supply should be zero-rated.

(23F) The recipient of the supply of the goods and services referred to in subsection (23E) is treated as if they were a supplier making a taxable supply of the goods and services on the date on which the error referred to in subsection (23E)(b) is found.

(24) If a supply that wholly or partly consists of land is made, and the supply includes the provision of services, the supply of the services is treated as a supply of goods for the purposes of section 11(1)(mb).

(24B) If a registered person claims a deduction in accordance with section 20(3) and (3K) for supplies of goods and services used in the course or furtherance of an activity that is not a taxable activity, and does not make an election under section 20(3KB) in relation to the activity before making a supply of goods and services used in the course or furtherance of the activity, the supply is a taxable supply.

(25) For the purposes of this Act, an amount charged for the late payment of an account is treated as being consideration for a supply of services in the course or furtherance of a taxable activity, whether the amount is described as a fee, penalty, or other charge. But this subsection does not apply to the extent to which the amount is penalty or default interest, or a charge in the nature of penalty or default interest, that is imposed under—

(a) a contract for the supply of goods and services:

(b) an enactment.

(26) A supply under subsection (25) is treated for tax purposes in the same way as the supply to which the amount charged for the late payment relates.

(27) The Commissioner may treat a person resident in New Zealand who receives a supply as if they were making a supply of goods or services that is chargeable with tax under section 8(1) if—

(aa) the supply is—

(i) a supply of distantly taxable goods to which section 8(3)(ab) applies, or that is supplied by a resident:

(ii) a supply of remote services to which section 8(3)(c) applies, or that is supplied by an agent under section 60(1AB) or by an operator of a marketplace under section 60C or 60D; and

(a) the person has, for the purposes of avoiding the payment of tax or of an amount on account of tax, knowingly notified a fact or provided information that is altered, false, or misleading; and

(b) after the date on which the supply of the goods is made or the services have been physically performed, it is found that the notification or provision of information has led to the supply being treated as—

(i) zero-rated under section 11A(1)(x); or

(ii) not being goods, or a service, supplied in New Zealand; or

(iii) a supply of distantly taxable goods having a value that is less than the cost of the goods, if the supplier meets the requirements of section 60G(1) relating to the treatment of the fact or information; and

(c) either—

(i) the act of the person described in paragraph (a) is a repeated occurrence:

(ii) the amount of tax that was not charged on the supply through the act described in paragraph (a) is substantial.

(28) The Commissioner may treat a person who is a non-resident, and is the underlying supplier for a supply of distantly taxable goods made by the operator of a marketplace, as the supplier of the goods if—

(a) the person has knowingly notified a fact or provided information that is altered, false, or misleading; and

(b) after the date on which the supply of the goods is made, it is found that the notification or provision of information has caused the operator of the marketplace to return a deficient amount of output tax on the supply; and

(c) the person's behaviour described in paragraph (a) is a repeated occurrence or the amount of tax on the supply that was not collected by the marketplace operator is substantial.

(29) The amount of a resale royalty retained by the collection agency under section 20 of the Resale Right for Visual Artists Act 2023 is treated as a fee paid by the right holder for the collection agency's services.

(30) Any supply of goods and services made jointly by members of a flow-through joint venture is treated as being divided into separate supplies made by each of the members.

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 5(2): substituted, on 19 December 1989, by section 4(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 5(2): amended, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 5(2)(a): replaced, on 30 March 2017, by section 347(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 5(2)(b): amended, on 2 June 2016, by section 183(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 5(3): amended (with effect on 3 December 1985), on 22 June 1987 (applying to supplies made on or after 3 December 1985), by section 3(3) of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 5(3A): repealed, on 10 October 2000 (applying on 10 October 2000), by section 86(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(3B): inserted, on 1 April 2014, by section 121(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 5(3C): inserted (with effect on 1 October 1986), on 30 March 2017, by section 347(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 5(3C): amended, on 30 March 2025, by section 206(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(4): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 5(5): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 5(5)(a): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 5(5)(b): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 5(5)(b)(i): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 5(6): substituted, on 10 April 1995, by section 3(1) of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 5(6AA): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6AAB): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6A): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6AB): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6AC): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6B): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6BB): repealed, on 1 July 2025, by section 14 of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Section 5(6C): substituted, on 28 February 2002, by section 102(1) of the Electoral Amendment Act 2002 (2002 No 1).

Section 5(6CA): inserted, on 28 February 2002, by section 102(1) of the Electoral Amendment Act 2002 (2002 No 1).

Section 5(6D): inserted (with effect on 1 October 1986), on 28 June 1991, by section 2(1) of the Goods and Services Tax Amendment Act (No 3) 1991 (1991 No 48).

Section 5(6D)(a): amended, on 1 April 2023, by section 124(3) (and see section 124(12) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6E): replaced, on 30 March 2025, by section 206(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(6EB): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 5(6EB): amended, on 30 March 2025, by section 206(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(6EC): inserted, on 1 July 2023, by section 124(4) (and see section 124(13) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6ED): inserted, on 1 July 2023, by section 124(4) (and see section 124(13) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6ED)(a): amended, on 30 March 2025, by section 206(4) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(6EE): inserted, on 1 July 2023, by section 124(4) (and see section 124(13) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(6F): inserted, on 28 May 2015, by section 4 of the Taxation (Social Housing Reform) Act 2015 (2015 No 51).

Section 5(6F): amended (with effect on 28 May 2015), on 23 March 2020, by section 242 of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 5(6F): amended, on 1 October 2019, by section 33 of the Kāinga Ora–Homes and Communities Act 2019 (2019 No 50).

Section 5(7)(a): substituted (with effect on 3 December 1985), on 8 August 1986, by section 5(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

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

Section 5(7)(b): substituted, on 10 October 2000 (applying on and after 1 November 1995), by section 86(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(7B): inserted, on 25 November 2003, by section 144(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 5(7B): amended, on 27 August 2025, by section 29(1) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7B): amended, on 27 August 2025, by section 29(2) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7B)(a): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 5(7B)(c): inserted, on 27 August 2025, by section 29(3) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7C): inserted, on 25 November 2003, by section 144(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 5(7C): amended, on 27 August 2025, by section 29(4) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7C): amended, on 27 August 2025, by section 29(5) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7C)(a): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 5(7C)(c): inserted, on 27 August 2025, by section 29(6) (and see section 29(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 5(7D): repealed, on 6 August 2010, by section 5(2) of the Affordable Housing: Enabling Territorial Authorities Act Repeal Act 2010 (2010 No 101).

Section 5(7E): repealed, on 6 August 2010, by section 5(2) of the Affordable Housing: Enabling Territorial Authorities Act Repeal Act 2010 (2010 No 101).

Section 5(7F): repealed, on 30 June 2026, by section 124(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(8A): inserted (with effect on 1 October 1986), on 24 February 2016, by section 274(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 5(8A): amended, on 30 March 2022, by section 8(3) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 5(8AB): inserted (with effect on 26 February 2015), on 24 February 2016, by section 274(2) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 5(8): replaced, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 5(9): repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 5(10): replaced, on 17 July 2013, by section 121(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 5(10B): inserted, on 1 October 2016, by section 53(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 5(11): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 5(11): amended, on 1 October 2016, by section 53(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 5(11A): repealed, on 1 August 1990, by section 3(1) of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 5(11B): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 5(11C): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 5(11CB): inserted (with effect on 1 April 2012), on 30 March 2017, by section 347(3) (and see section 347(4)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 5(11CC): inserted (with effect on 1 April 2012), on 30 March 2017, by section 347(3) (and see section 347(4)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 5(11CC): amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 5(11D): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 86(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(11D): amended, on 27 March 2001 (applying on and after 10 October 2000), by section 62(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11E): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 86(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(11E): amended, on 27 March 2001 (applying on and after 10 October 2000), by section 62(2) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11EA): inserted, on 27 March 2001 (applying on and after 10 October 2000), by section 62(3) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11F): substituted, on 27 March 2001 (applying on and after 10 October 2000), by section 62(4) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11G): substituted, on 27 March 2001 (applying on and after 10 October 2000), by section 62(5) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11G): amended, on 1 December 2019, by section 8(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(11G): amended, on 24 October 2001 (applying on and after 10 October 2000), by section 238(1)(a) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 5(11G)(a): replaced, on 1 December 2019, by section 8(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(11G)(a): amended, on 1 April 2024, by section 124(5) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(11G)(b): replaced (with effect on 1 December 2019), on 31 March 2023, by section 124(6) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(11GA): inserted, on 27 March 2001 (applying on and after 10 October 2000), by section 62(5) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 5(11GA): amended (with effect on 1 December 2019), on 29 March 2025, by section 206(5) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(11GA): amended (with effect on 10 October 2000), on 24 February 2016, by section 274(3) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 5(11H): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 86(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(11I): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 86(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(11I)(a): substituted, on 3 April 2006 (applying for supplies that are made on or after 3 April 2006), by section 285(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 5(13): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 86(5) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(13) proviso: substituted (with effect on 23 September 1987), on 11 December 1987 (applying to supplies made on or after 23 September 1987), by section 2(1) of the Goods and Services Tax Amendment Act (No 2) 1987 (1987 No 191).

Section 5(13) proviso: amended, on 10 October 2000 (applying on and after 10 October 2000), by section 86(6) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(13) proviso paragraph (b): substituted, on 19 December 1998, by section 416(1) of the Accident Insurance Act 1998 (1998 No 114).

Section 5(13) proviso paragraph (b): amended, on 3 March 2010, pursuant to section 5(1)(b) of the Accident Compensation Amendment Act 2010 (2010 No 1).

Section 5(13) proviso paragraph (b): amended (with effect on 1 January 2005), on 2 November 2012, by section 209(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 5(13) proviso paragraph (b): amended, on 1 April 2002, by section 338 of the Accident Compensation Act 2001 (2001 No 49).

Section 5(13) proviso paragraph (c): inserted (with effect on 1 January 2005), on 2 November 2012, by section 209(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 5(13) proviso paragraph (c): amended, on 1 October 2016, by section 53(3) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 5(13) proviso paragraph (d): inserted, on 1 October 2016, by section 53(4) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 5(13AA): inserted (with effect on 15 May 2018), on 18 March 2019, by section 297(1) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 5(13A): amended (with effect on 1 April 2011), on 18 March 2019, by section 297(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 5(13A): substituted, on 13 November 2003, by section 90 of the Land Transport Management Act 2003 (2003 No 118).

Section 5(13A): amended, on 25 January 2005, pursuant to section 65R(3) of the Public Finance Act 1989 (1989 No 44).

Section 5(13B): inserted, on 2 September 1996 (applying to supplies made on or after 1 October 1986), by section 52(1) of the Taxation (Remedial Provisions) Act 1996 (1996 No 159).

Section 5(13B)(b): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 86(8) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 5(13C): inserted, on 30 March 2025, by section 206(6) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(13D): inserted, on 30 March 2025, by section 206(6) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(14): substituted, on 6 October 2009, by section 705 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 5(14B): inserted, on 3 April 2006 (applying for supplies of financial services that are made on or after 3 April 2006), by section 285(2) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 5(15): substituted (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 236(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 5(15): amended, on 30 March 2025, by section 206(7) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(15)(c): inserted (with effect on 1 April 2011), on 31 March 2023, by section 124(7) (and see section 124(15) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(15)(d): inserted, on 1 April 2023, by section 124(8) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(16): replaced, on 1 April 2023, by section 124(9) (and see section 124(16) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(16)(a)(i): replaced (with effect on 1 April 2023), on 30 March 2026, by section 151(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(16)(a)(ii): replaced, on 1 April 2026, by section 151(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(16)(a)(iii): repealed, on 1 April 2026, by section 151(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(16B): inserted, on 1 April 2023, by section 124(9) (and see section 124(16) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(16C): inserted, on 1 April 2023, by section 124(9) (and see section 124(16) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(17): repealed, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 6(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 5(18): repealed (with effect on 24 February 2020), on 30 March 2022, by section 8(4) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 5(19): repealed, on 1 April 2023, by section 124(10) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(20): added, on 17 October 2002 (applying on and after 1 August 2002), by section 98(1) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 5(21): added, on 17 October 2002 (applying on and after 1 August 2002), by section 98(1) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 5(22): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 6(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 5(23): replaced, on 1 April 2023, by section 124(11) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(23B): inserted, on 1 April 2023, by section 124(11) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 5(23C): inserted, on 1 April 2026, by section 151(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(23D): inserted, on 1 April 2026, by section 151(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(23E): inserted, on 1 April 2026, by section 151(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(23F): inserted, on 1 April 2026, by section 151(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 5(24): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 6(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 5(24B): inserted (with effect on 15 May 2018), on 18 March 2019, by section 297(3) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 5(25): inserted (with effect on 1 April 2003), on 2 November 2012, by section 209(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 5(26): inserted (with effect on 1 April 2003), on 2 November 2012, by section 209(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 5(27): inserted, on 1 October 2016, by section 53(5) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 5(27): amended, on 1 December 2019, by section 8(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(aa): inserted, on 1 December 2019, by section 8(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(a): amended, on 1 December 2019, by section 8(4)(a) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(a): amended, on 1 December 2019, by section 8(4)(b) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(b): amended, on 1 December 2019, by section 8(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(b)(ii): amended, on 1 December 2019, by section 8(6) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(27)(b)(iii): inserted, on 1 December 2019, by section 8(7) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(28): inserted, on 1 December 2019, by section 8(8) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5(29): inserted (with effect on 1 December 2024), on 29 March 2025, by section 206(8) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 5(30): inserted, on 1 April 2026, by section 151(4) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

5B Supply of certain imported goods and services

For the purpose of the definition of output tax and sections 8(1), 15A to 15E, 19A, 20(4), 20B, 25AA, 51, 52, 57, 75, 76(6), 78B, 78BA and 78C, a supply of goods or services that is treated by section 8(4B) as being made in New Zealand is treated as being made by the recipient of the supply in the course or furtherance of a taxable activity carried on by the recipient.

Section 5B: inserted, on 1 January 2005, by section 145 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 5B heading: amended, on 1 December 2019, by section 9(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5B: amended, on 1 December 2019, by section 9(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 5B: amended (with effect on 1 April 2007), on 6 October 2009, by section 706 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

6 Meaning of term taxable activity

(1) For the purposes of this Act, the term **taxable activity** means—

(a) any activity which is carried on continuously or regularly by any person, whether or not for a pecuniary profit, and involves or is intended to involve, in whole or in part, the supply of goods and services to any other person for a consideration; and includes any such activity carried on in the form of a business, trade, manufacture, profession, vocation, association, or club:

(b) without limiting the generality of paragraph (a), the activities of any—

(i) local authority; or

(ii) public authority; or

(iii) public purpose Crown-controlled company; or

(iv) water organisation under the Local Government (Water Services) Act 2025.

(2) Anything done in connection with the beginning or ending, including a premature ending, of a taxable activity is treated as being carried out in the course or furtherance of the taxable activity.

(3) Notwithstanding anything in subsections (1) and (2), for the purposes of this Act the term **taxable activity** shall not include, in relation to any person,—

(a) being a natural person, any activity carried on essentially as a private recreational pursuit or hobby; or

(aa) not being a natural person, any activity which, if it were carried on by a natural person, would be carried on essentially as a private recreational pursuit or hobby; or

(b) any engagement, occupation, or employment under any contract of service or as a director of a company, subject to subsection (4); or:

(c) any engagement, occupation, or employment—

(i) pursuant to Part 4 of the Parliament Act 2025 or the Governor-General Act 2010:

(ii) as a Judge, Solicitor-General, Controller and Auditor-General, or Ombudsman:

(iia) pursuant to an appointment made by the Governor-General or the Governor-General in Council and evidenced by a warrant or by an Order in Council or by a notice published in the *Gazette* in accordance with section 2(2) of the Official Appointments and Documents Act 1919, subject to subsection (4):

(iii) as a Chairman or member of any local authority or any board, council, committee, or other body, subject to subsection (4); or

(d) any activity to the extent to which the activity involves the making of exempt supplies; or

(e) an activity involving the supply of goods, including a deemed supply under section 5(3), that a registered person has elected is not a taxable activity, provided—

(i) the person has not previously claimed a deduction under section 20(3) for the goods before the goods are sold, excluding non-integral deductions; and

(ii) the goods were not acquired for the principal purpose of making taxable supplies; and

(iii) the goods were not used for the principal purpose of making taxable supplies; and

(iv) the goods were not acquired as zero-rated supplies under section 11(1)(m), (mb), (mc), or (md), unless the person has chosen to return the nominal GST component as output tax under section 20(3J)(a)(iv).

(4) Despite subsection (3)(b), (c)(iia), and (c)(iii), if a director, member, or other person referred to in those paragraphs is paid a fee or another amount in relation to their engagement, occupation, or employment in circumstances in which they are required to account for the payment to their employer, the payment is treated as consideration for a supply of services by the employer to the person who made the payment to the director, member, or other person.

(5) For the purposes of subsection (3)(b) and (c)(iii), if a person in carrying on a taxable activity, accepts an office, any services supplied by that person as holder of that office are deemed to be supplied in the course or furtherance of that taxable activity.

(6) For the purposes of subsection (3)(b), a person is not engaged, occupied, or employed under a contract of service if the person is—

(a) a specified contractor, as defined in section 6 of the Employment Relations Act 2000; or

(b) not an employee under that section because their employment status is determined as other than an employee under another Act.

Section 6(1)(b): replaced, on 27 August 2025, by section 30(1) (and see section 30(2) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 6(2): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 87(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 6(3)(a): amended (with effect on 3 December 1985), on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 5(1) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 6(3)(aa): inserted (with effect on 3 December 1985), on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 5(2) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 6(3)(b): amended, on 30 June 2014, by section 187(1)(a) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 6(3)(b) proviso: repealed, on 30 June 2014, by section 187(1)(b) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 6(3)(c)(i): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 6(3)(c)(i): amended, on 23 November 2010, by section 21(2) of the Governor-General Act 2010 (2010 No 122).

Section 6(3)(c)(iia): inserted (with effect on 3 December 1985), on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 5(3) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 6(3)(c)(iia): amended, on 30 March 2025, by section 207(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 6(3)(c)(iii): amended, on 30 March 2022, by section 9 of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 6(3)(c)(iii): amended, on 30 June 2014, by section 187(2) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 6(3)(e): inserted (with effect on 1 April 2011), on 31 March 2023, by section 125(1) (and see section 125(3) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 6(3)(e): amended (with effect on 1 April 2011), on 29 March 2025, by section 207(2) (and see section 207(4) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 6(3)(e)(i): replaced (with effect on 1 April 2011), on 30 March 2026, by section 152(1) (and see section 152(4) for application) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 6(3)(e)(iv): amended, on 1 April 2026, by section 152(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 6(3)(e)(iv): amended, on 1 April 2023, by section 125(2) (and see section 125(4) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 6(4): inserted, on 30 June 2014, by section 187(3) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 6(4): amended, on 30 March 2025, by section 207(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 6(5): inserted, on 30 June 2014, by section 187(3) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 6(5): amended, on 30 March 2017, by section 348 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 6(6): inserted (with effect on 21 February 2026), on 30 March 2026, by section 152(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

7 Act to bind Crown

This Act shall bind the Crown.

Part 2
Imposition of tax

8 Imposition of goods and services tax on supply

(1) Subject to this Act, a tax, to be known as goods and services tax, shall be charged in accordance with the provisions of this Act at the rate of 15% on the supply (but not including an exempt supply) in New Zealand of goods and services, on or after 1 October 1986, by a registered person in the course or furtherance of a taxable activity carried on by that person, by reference to the value of that supply.

(2) For the purposes of this Act, goods and services shall be deemed to be supplied in New Zealand if the supplier is resident in New Zealand, and shall be deemed to be supplied outside New Zealand if the supplier is a non-resident.

(2B) To the extent to which a supply of services consists of the facilitation of inbound tour operations, the supply is chargeable with tax under subsection (1), and section 11A does not apply to that part of the supply.

(2C) Despite subsection (2B), the part of the supply that consists of the facilitation of inbound tour operations is charged at the rate of 0% if—

(a) a registered person supplies the services in the period from 1 July 2007 to 30 June 2008 (the **transitional period**); and

(b) the consideration for the supply is an amount quantified—

(i) on the basis of the person's gross margin attributable to the facilitation of inbound tour operations; or

(ii) by other means that the Commissioner is able to verify.

(2D) For the purposes of subsection (2C)(b), the amount of the consideration must be—

(a) calculated for each of the person's taxable periods that fall in the transitional period:

(b) for any days in the person's taxable period that fall outside the transitional period, apportioned on a pro rata basis.

(2E) If a registered person has supplied services in the transitional period by way of the facilitation of inbound tour operations and tax was paid under this section in relation to the services, the person is entitled to a refund of the amount of tax paid. They must apply for the refund within the period that starts on the date of Royal assent of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 and ends 6 months after that date.

(2F) For the purposes of subsections (2B) and (2C), services that consist of the facilitation of inbound tour operations means the services that a registered person provides in packaging 1 or more domestic tourism products and services in New Zealand and selling them outside New Zealand to a non-resident

person. The tourism products and services may include accommodation, meals, transport, and other activities.

(3) Despite subsection (2), goods and services are treated as being supplied in New Zealand if the supplier is a non-resident and—

(a) the goods are in New Zealand at the time of the supply and are not distantly taxable goods to which paragraph (ab) applies; or

(ab) the goods are distantly taxable goods to which subsection (4E) does not apply; or

(b) the services, other than listed services, are physically performed in New Zealand by a person who is in New Zealand at the time the services are performed; or

(c) the services are remote services supplied to a person resident in New Zealand, other than services that are physically performed in New Zealand by a person who is in New Zealand at the time the services are performed; or

(d) the services are listed services referred to in section 8C.

(4) Despite subsection (3), if a supplier who is a non-resident supplies goods and services, to which subsection (3)(a) or (b) would apply but for this subsection, to a registered person for the purposes of carrying on the registered person's taxable activity, the goods and services are treated as being supplied outside New Zealand unless the supplier chooses to treat the supply as made in New Zealand.

(4B) Despite subsection (2), a supply of goods or services that is treated as not being made in New Zealand by subsections (4), (4D), or (4E) is treated as being made in New Zealand if—

(a) the goods or services are supplied by a non-resident to a resident; and

(b) the recipient of the supply—

(i) estimates at the time of acquisition that the percentage intended use of the goods or services is less than 95%; or

(ii) determines at the end of an adjustment period that the percentage actual use of the goods or services is less than 95%; and

(bb) for a supply of goods,—

(i) the goods are part of a consignment of goods having a value for the purposes of schedule 4 of the Customs and Excise Act 2018 that is less than or equal to the entry value threshold; and

(ii) the recipient does not pay the amount of tax levied on the goods to the New Zealand Customs Service or to the supplier; and

(c) the supply would be a taxable supply if made in New Zealand by a registered person in the course or furtherance of a taxable activity carried on by the registered person.

(4C) An allocation of costs by a non-resident to a resident is treated as being a supply of services that satisfies section 8(4B)(a) and (c), and the amount provided to the non-resident by the resident under the allocation is treated as being the consideration for the supply.

(4D) Despite subsection (3), if a non-resident supplier supplies remote services to which subsection (3)(c) would apply but for this subsection to a registered person for the purposes of carrying on the registered person's taxable activity, the services are treated as being supplied outside New Zealand unless the supplier chooses to treat the supply as made in New Zealand.

(4E) Despite subsection (3), if a non-resident is the supplier of distantly taxable goods, to which subsection (3)(ab) would apply but for this subsection, to a registered person for the purposes of carrying on the registered person's taxable activity, the goods are treated as being supplied outside New Zealand, except if subsection (4F) applies to the supply.

(4F) Subsection (4E) does not apply to treat goods as being supplied outside New Zealand if—

(a) the non-resident supplier chooses that this subsection apply to the supply of the goods; and

(b) at the time of the election, the non-resident supplier reasonably expects that more than 50% of the value of the supplies made by the non-resident supplier to persons in New Zealand during the period of 12 months from the election will be made to persons who are not registered persons; and

(c) the value of the supply is less than or equal to $1,000.

(4G) Despite subsections (4D) and (4E), if an election is made under section 19K(9) to provide taxable supply information for a supply in circumstances when the supply was incorrectly treated as being made in New Zealand when the supply should have been treated as being made outside New Zealand, the supply is treated as being made in New Zealand.

(5) Subsections (3), (4), (4B), and (4D) do not apply to supplies of telecommunications services.

(6) Despite subsection (2), telecommunications services are treated as being supplied in New Zealand if the supplier is a non-resident and a person, physically in New Zealand, initiates the supply from a telecommunications supplier, whether or not the person initiates the supply on behalf of another person.

(7) Subsection (6) does not apply to—

(a) supplies made between telecommunications suppliers:

(b) inbound mobile roaming services supplied to a non-resident person.

(8) Despite subsection (6) and section 8A, telecommunications services supplied by a non-resident to a registered person for the purposes of carrying on the registered person's taxable activity are treated as being supplied outside New

Zealand unless the supplier and the recipient of the services agree that this subsection will not apply to the supply.

(8B) Despite subsection (6) but subject to subsection (8), a supply of telecommunications services is treated as being supplied in New Zealand if—

(a) the services are outbound mobile roaming services supplied by a non–resident; and

(b) the recipient of the supply is outside New Zealand when the services are supplied.

(9) For the purposes of subsection (6) and section 11AB, the person who initiates a supply of telecommunications services is the person who—

(a) is identified by the supplier of the services as being—

(i) the person who controls the commencement of the supply:

(ii) the person who pays for the services:

(iii) the person who contracts for the supply; and

(b) if more than 1 person satisfies paragraph (a), is the person who appears highest on the list in that paragraph.

Section 8(1): amended, on 20 May 2010 (applying to supplies made on or after 1 October 2010), by section 45(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 8(1): amended, on 1 July 1989 (applying to supplies made on or after 1 July 1989), by section 15(1) of the Finance Act 1989 (1989 No 13).

Section 8(2): amended, on 25 November 2003, by section 146(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(2) proviso: repealed, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(2B): inserted (with effect on 1 July 2007), on 8 December 2009, by section 146 of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 8(2C): inserted (with effect on 1 July 2007), on 8 December 2009, by section 146 of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 8(2D): inserted (with effect on 1 July 2007), on 8 December 2009, by section 146 of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 8(2E): inserted (with effect on 1 July 2007), on 8 December 2009, by section 146 of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 8(2E): amended, on 2 June 2016, by section 184 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 8(2F): inserted (with effect on 1 July 2007), on 8 December 2009, by section 146 of the Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63).

Section 8(3): added, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(3): amended, on 1 October 2016, by section 54(1)(a) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(3): amended, on 25 November 2003, by section 146(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(3)(a): replaced, on 1 December 2019, by section 10(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(3)(ab): inserted, on 1 December 2019, by section 10(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(3)(b): amended, on 1 April 2024, by section 126(1)(a) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8(3)(b): amended, on 1 October 2016, by section 54(1)(b) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(3)(c): inserted, on 1 October 2016, by section 54(1)(c) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(3)(c): amended, on 1 April 2024, by section 126(1)(b) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8(3)(d): inserted, on 1 April 2024, by section 126(1)(b) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8(4): added, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(4): amended, on 1 April 2023, by section 126(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8(4): amended, on 1 October 2016, by section 54(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(4): amended, on 25 November 2003, by section 146(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(4B): inserted, on 1 January 2005, by section 146(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(4B): amended, on 1 December 2019, by section 10(2)(a) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4B): amended, on 1 December 2019, by section 10(2)(b) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4B): amended, on 1 October 2016, by section 54(3) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(4B)(a): amended, on 1 December 2019, by section 10(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4B)(b): substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 7(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 8(4B)(b)(i): amended, on 1 December 2019, by section 10(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4B)(b)(ii): amended, on 1 December 2019, by section 10(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4B)(b)(ii): amended (with effect on 1 April 2011), on 2 November 2012, by section 210 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 8(4B)(bb): inserted (with effect on 1 December 2019), on 23 March 2020, by section 243(1) (and see section 243(2) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 8(4C): inserted, on 1 January 2005, by section 146(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(4D): inserted, on 1 October 2016, by section 54(4) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(4E): inserted, on 1 December 2019, by section 10(6) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4F): inserted, on 1 December 2019, by section 10(6) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8(4G): inserted (with effect on 1 April 2023), on 29 March 2025, by section 208(1) (and see section 208(2) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 8(5): added, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(5): amended, on 1 October 2016, by section 54(5) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8(5): amended, on 1 January 2005, by section 146(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(6): added, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(6): amended, on 25 November 2003, by section 146(4) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(7): replaced, on 1 April 2022, by section 183(1) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 8(8): added, on 1 July 2003, by section 154 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 8(8): amended (with effect on 1 July 2003), on 25 November 2003, by section 146(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 8(8B): inserted, on 1 April 2022, by section 183(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 8(9): substituted (with effect on 1 July 2003), on 25 November 2003, by section 146(6) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

8A Certain supplies of telecommunications services

(1) Despite section 8(2), if a telecommunications supplier cannot apply section 8(6) because it is impractical for the supplier to determine the physical location of a person due to the type of service or to the class of customer to which the person belongs, the supplier must treat a supply of telecommunications services as being supplied in New Zealand if the person's address for receiving invoices from the supplier is in New Zealand.

(2) Subsection (1) does not apply to supplies made between telecommunications suppliers.

(3) If subsection (1) applies, the telecommunications supplier must satisfy subsection (1) for all supplies of telecommunications services made for the type of service or the class of customer.

(4) In this section, **address** means the physical residential or business address of a person to which invoices are sent, and does not include a post office box number.

Section 8A: inserted, on 1 July 2003, by section 155 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

8B Remote services: determining residence of recipients

(1) Subsection (2) applies to determine—

(a) whether a supply is made in New Zealand under section 8(3)(c); or

(b) for the purposes of sections 10(14B), 11A(1)(j), 60(1AB), 60C, and 60D, when remote services are supplied to a person resident in New Zealand; or

(c) for the purposes of section 11A(1)(k) to (m), when remote services are supplied to a person who is outside New Zealand at the time the services are performed.

(2) A supplier must treat the recipient of the supply as a person resident in New Zealand if 2 of the following items are non-contradictory and support the conclusion that the person is resident in New Zealand:

(a) the person's billing address:

(b) the internet protocol address of the device used by the person or another geolocation method:

(c) the person's bank details, including the account the person uses for payment or the billing address held by the bank:

(d) the mobile country code of the international mobile subscriber identity stored on the subscriber identity module card used by the person:

(e) the location of the person's fixed land line through which the service is supplied to them:

(f) other commercially relevant information.

(3) For the purposes of subsection (2),—

(a) if, in addition to having 2 non-contradictory items from the list in subsection (2) supporting residence in New Zealand, a supplier also has at least 2 non-contradictory items that support residence in a country other than New Zealand, the supplier must choose the evidence that is more reliable to determine a recipient's residence:

(b) the Commissioner may prescribe the use of another method to determine a recipient's residence, or may agree with the supplier on the use of another method, if a supplier is unable to establish a recipient's residence by 2 non-contradictory items from the list in subsection (2).

(4) In prescribing or agreeing to the use of an alternative method under subsection (3)(b), the Commissioner may take into account the following:

(a) the nature of the supply, including, for example,—

(i) whether the supply is made in a low-value high-volume digital context:

(ii) whether the supply is a single instance or a supply made as part of a continuing relationship between the recipient and the supplier:

(b) the availability to the supplier of information about the recipient's residence.

(5) Section 8BB(1B) applies to determine the treatment of a supply to a registered person of remote services described in section 8(3)(c) when section 8(4D) applies, and for the purposes of sections 11A(1)(j), 60C, and 60D.

(6) *[Repealed]*

(7) *[Repealed]*

(8) *[Repealed]*

Section 8B: inserted, on 1 October 2016, by section 55 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 8B heading: amended, on 1 December 2019, by section 11(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8B(1): replaced, on 1 April 2023, by section 127(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8B(5): amended, on 1 April 2023, by section 127(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8B(5): amended (with effect on 1 October 2016), on 30 March 2017, by section 349(2)(a) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 8B(5): amended (with effect on 1 October 2016), on 30 March 2017, by section 349(2)(b) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 8B(6): repealed, on 1 December 2019, by section 11(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8B(7): repealed, on 1 December 2019, by section 11(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8B(8): repealed, on 1 December 2019, by section 11(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

8BB Certain supplies by non-residents: determining whether recipient is registered person

(1) This section applies when a non-resident registered person (the **supplier**) makes a supply to a person (the **recipient**) of—

(a) distantly taxable goods to which section 8(3)(ab) applies:

(b) remote services to which section 8(3)(c) applies:

(c) goods and services to which section 8(4) applies.

(1B) The supplier must not treat the supply as being made to a registered person for use in the course or furtherance of the registered person's taxable activity if the recipient does not meet the requirements of this section.

(2) A recipient meets the requirements of this section if the recipient notifies the supplier that the recipient is a registered person or provides the supplier with the recipient's registration number or New Zealand Business Number.

(3) The Commissioner may prescribe, as an alternative to the method in subsection (2), a method that a supplier may use to determine whether the supply is made to a registered person for use in the course or furtherance of the registered person's taxable activity, or may agree with the supplier on the use of another

method to determine whether the supply is made to a registered person for use in the course or furtherance of the registered person's taxable activity.

(4) In prescribing or agreeing to the use of an alternative method under subsection (3), the Commissioner may take into account—

(a) the nature of the supply, including, for example, whether the supply is of goods and services that are purchased only by a registered person in the course or furtherance of the registered person's taxable activity:

(b) the value of the supply, including, for example, whether the supply is of a value that would be expected to be received only by a registered person in the course or furtherance of the registered person's taxable activity:

(c) the terms and conditions related to the provision of the goods and services, including, for example, whether the supply is of goods and services that may be leased, licensed, or otherwise made available, for use by a registered person in the course or furtherance of the registered person's taxable activity.

Section 8BB: inserted, on 1 December 2019, by section 12 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 8BB(1): replaced, on 1 April 2023, by section 128 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 8BB(1B): inserted, on 1 April 2023, by section 128 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

8C Supplies of listed services

(1) This section applies to determine the taxation of a supply of certain services (**listed services**) made through an electronic marketplace and performed, provided, or received in New Zealand.

(2) The listed services referred to in subsection (1) are—

(a) a supply of accommodation services in New Zealand, other than an exempt supply under section 14(1)(c):

(b) a supply of transport services in New Zealand in the form of—

(i) ride-sharing or ride-hailing services:

(ii) delivery services for beverages, food, or both.

(3) A supply of listed services is treated as 2 separate supplies as described in section 60(1C) and for that purpose,—

(a) when the underlying supplier is a registered person, the supply of the services to the electronic marketplace is zero-rated under section 11A(1)(jc) and—

(i) no taxable supply information is required in relation to the supply; and

(ii) the operator of the electronic marketplace must account for tax on the supply that they are treated as making to the recipient; and

(b) when the underlying supplier is not a registered person, the operator of the electronic marketplace must—

(i) account for output tax on the supply that they are treated as making to the recipient; and

(ii) deduct an amount of input tax in relation to the supply under section 20(3)(de) and pass on to the underlying supplier an amount equal to the input tax as a flat-rate credit; and

(c) when the underlying supplier is a registered person who has not notified the operator of the electronic marketplace their status as a registered person, and the operator has deducted an amount of input tax in relation to the supply under section 20(3)(de) for a taxable period, the underlying supplier—

(i) is required to account for output tax under section 20(3JD) for the flat-rate credit received by them; and

(ii) has a tax shortfall equal to the amount of the flat-rate credit received by them.

(4) For the amount of the input tax and the flat-rate credit, *see* section 20(3)(de) and (3N).

(4B) The amount of a flat-rate credit when passed on by an operator of an electronic marketplace to an underlying supplier does not constitute consideration for a supply of goods or services.

(5) If the Commissioner notifies the operator of the electronic marketplace as to the registration status of an underlying supplier to enable the correct tax treatment for both the operator and the underlying supplier, the operator must act on the notification as soon as practicable.

(6) The operator must provide the underlying supplier with a statement showing the flat-rate credit passed on to the underlying supplier. The statement may be provided periodically in a way consistent with the operator's usual reporting practices, but must be provided at least once a month.

(7) The services listed in subsection (2) include other services that—

(a) are closely connected to the listed service supplied by the underlying supplier, other than a supply of services made directly by the operator to the recipient, ignoring for this purpose the effect of section 60C which treats the operator as a supplier of certain services that they themselves have not supplied; and

(b) are advertised, listed, or otherwise made available through the electronic marketplace.

(7B) Subsection (7) does not apply to a supply of services connected to a listed service when the supply is made by a listing intermediary directly to a recipient, ignoring for this purpose the effect of section 60CB(3)(a), which treats a supply

of other services by the listing intermediary to a recipient of listed services as instead being made to the operator of the marketplace.

(8) In this section, **ride-sharing or ride-hailing services** means services provided through an electronic marketplace that involve the engagement of a personal driver to transport a person to their chosen destination.

Section 8C: inserted, on 1 April 2024, by section 130(1) (and see section 130(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

8BC Optional use of place of supply rules for certain suppliers required to determine residence or registration status

(1) This section applies to a supplier in relation to a supply of goods and services made by them as described in section 8B(1)(c) or 8BB(1)(c).

(2) Despite sections 8B(2) and 8BB(1B), the supplier may choose to use other items of commercial information to determine—

(a) a recipient's residence for the purposes of a supply of remote services; or

(b) a recipient's registration status for the purposes of a supply of distantly taxable goods, remote services, or listed services.

(3) For the purposes of subsection (2), the other items of commercial information may include information obtained from the supplier's existing systems and processes that are used to collect information about the supplies made and the recipients of those supplies.

Section 8BC: inserted, on 1 April 2023, by section 129 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

9 Time of supply

(1) Subject to this Act, for the purposes of this Act a supply of goods and services shall be deemed to take place at the earlier of the time an invoice is issued by the supplier or the recipient or the time any payment is received by the supplier, in respect of that supply.

(2) Notwithstanding anything in subsection (1), a supply of goods and services shall be deemed to take place—

(a) if the supply is an associated supply,—

(i) in the case of a supply of goods which are to be removed, at the time of the removal; and

(ii) in the case of a supply of goods which are not to be removed, at the time when they are made available to the recipient; and

(iii) in the case of a supply of services, at the time the services are performed, unless subparagraph (iv) applies; and

(iv) in the case of a supply of services that is treated by section 8(4B) as being made in New Zealand, at the end of the taxable period that includes the date that is 2 months after the first balance date

of the recipient that follows the completion of the performance of the services:

provided that this paragraph shall not apply in any case where an invoice is issued, or any payment is made, in respect of that supply, on or before the last day for furnishing the return in relation to the taxable period during which, but for this proviso, that supply would have been made:

(b) where that supply is a supply to which section 5(4) refers, on the day after the last day of the period during which the recipient may exercise the right under section 36M of the Fair Trading Act 1986 to cancel the agreement:

(c) where that supply is a supply to which section 5(5) refers, at the time at which the property in the goods is transferred to the recipient:

provided that in any case in which a supply of services is deemed to take place pursuant to the proviso to that subsection, that supply of services shall be deemed to take place at the time that the layby sale is cancelled pursuant to section 36F or 36G of the Fair Trading Act 1986:

(d) where that supply is deemed to be made pursuant to section 5(8), when and to the extent that the amount of the money is dealt with as specified in that section:

(e) if the supply is made under section 5(10) or (10B),—

(i) for an amount of money paid by a person to participate in gambling (including a New Zealand lottery), on the date on which the first drawing or determination of a result commences, but this subparagraph does not apply to an instant game that is a **New Zealand lottery** or **gambling** played by means of a gaming machine as defined in section 4(1) of the Gambling Act 2003:

(ii) for an amount of money paid by a person to participate in a prize competition on the date on which the first drawing or determination of the prize competition commences:

(f) where the supply is for a consideration in money received by the supplier by means of any machine, meter, or other device operated by a coin or token, at the time any such coin or token is taken from that machine, meter, or other device by or on behalf of the supplier:

(g) if the supply is treated as having been made under section 5(11B) at the time a casino count takes place:

(h) if section 8(4B)(b)(ii) applies, the supply is treated as having been made on the last day in the adjustment period when the percentage actual use of the services falls below 95%.

(2A) Despite subsection (1), a supply to which section 5(11G) applies is treated as taking place at the time the token, stamp or voucher is redeemed.

(2B) If section 5(11H) applies, the excess consideration is treated as consideration in money for a supply that takes place at the time the token, stamp or voucher is issued.

(3) Notwithstanding anything in subsection (1) or subsection (2),—

(a) where goods are supplied under an agreement to hire, or where services are supplied under any agreement or enactment which provides for periodic payments, they shall be deemed to be successively supplied for successive parts of the period of the agreement or the enactment, and each of the successive supplies shall be deemed to take place when a payment becomes due or is received, whichever is the earlier:

(aa) where and to the extent that—

(i) goods are supplied progressively or periodically pursuant to any agreement or enactment which provides for the consideration for that supply to be paid in instalments or periodically and in relation to the periodic or progressive supply of those goods; or

(ii) goods and services supplied directly in the construction, major reconstruction, manufacture, or extension of a building or an engineering work are supplied pursuant to any agreement or enactment which provides for the consideration for that supply to become due and payable in instalments or periodically in relation to the progressive nature of that construction, manufacture, or extension—

those goods and services shall be deemed to be successively supplied, and each such successive supply shall be deemed to take place whenever any payment in respect of that supply becomes due, is received, or any invoice relating only to that payment is issued, whichever is the earlier:

(b) where goods and services are supplied under a hire purchase agreement, that supply shall be deemed to take place at the time the agreement is entered into:

(c) for the purposes of this subsection, the term **agreement to hire** means an agreement for the bailment of goods for hire and includes a lease of goods and a rental agreement; but does not include—

(i) an agreement under which the property in the goods passes to the bailee or which expressly contemplates that the property in the goods will pass to the bailee; or

(ii) a hire purchase agreement.

(4) *[Repealed]*

(5) *[Repealed]*

(6) Subject to subsections (2)(a) and (3), where the whole of the consideration (the **price**) for a supply under an agreement is not determined at the time of the agreement, and a supply is made under the agreement before the price is

determined, the supply is deemed to take place, to the extent of a part of the price, at the earlier of when—

(a) a payment of the part of the price becomes due or is received:

(b) the supplier or recipient issues an invoice for the part of the price.

(7) Notwithstanding anything in this section, where any public authority is deemed to have supplied goods and services pursuant to section 5(6), the supply shall, to the extent that the supply is brought to charge as revenue from the Crown, be deemed to take place in the taxable period in which the bringing to charge applies.

(8) Despite subsection (1), if a local authority makes a supply to which section 5(7)(a) applies, or if a water organisation supplies water services, the supply is treated as taking place on the earlier of the following dates:

(a) the date on which an instalment notice is issued if the instalment notice requires payment of an instalment by a particular date:

(b) the date on which payment is required by the instalment notice:

(c) the date on which payment is received.

(9) Despite subsection (1), an operator of a loyalty programme who meets the requirements of section 11C may treat a supply of services in a loyalty transaction as taking place at the time at which the loyalty points are redeemed for reward. But this subsection does not apply to a token, stamp, or voucher to which section 5(11D) to (11H) applies.

(10) For the purposes of subsection (9), in a case where the operator is not resident in New Zealand but the supply of services is treated under section 8(4B) as made in New Zealand, the purchaser referred to in section 11C may treat the supply as taking place at the time at which the loyalty points are redeemed for reward if—

(a) the operator meets the first and second requirements set out in section 11C; and

(b) the purchaser meets the third requirement imposed on the operator under section 11C.

Section 9(1): amended, on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 6(1) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 9(2)(a): amended, on 3 April 2006, by section 286 of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 9(2)(a)(iii): amended, on 1 January 2005, by section 147 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 9(2)(a)(iv): added, on 1 January 2005, by section 147 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 9(2)(b): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 9(2)(c) proviso: amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 9(2)(d): substituted (with effect on 3 December 1985), on 8 August 1986, by section 7(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(2)(e): replaced, on 17 July 2013, by section 122 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 9(2)(e): amended, on 1 October 2016, by section 56 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 9(2)(g): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 9(2)(g): amended, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 8(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 9(2)(h): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 8(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 9(2)(h): amended (with effect on 1 April 2011), on 2 November 2012, by section 211(a) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 9(2)(h): amended (with effect on 1 April 2011), on 2 November 2012, by section 211(b) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 9(2A): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 88(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 9(2B): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 88(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 9(3)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 7(2)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(3)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 7(2)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(3)(aa): inserted (with effect on 3 December 1985), on 8 August 1986, by section 7(3) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(3)(aa)(ii): amended, on 19 December 1989, by section 5 of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 9(3)(b): amended, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 9(3)(b): amended (with effect on 3 December 1985), on 8 August 1986, by section 7(4)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(3)(c)(i): amended (with effect on 3 December 1985), on 8 August 1986, by section 7(4)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(3)(c)(ii): amended, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 9(4): repealed (with effect on 3 December 1985), on 8 August 1986, by section 7(5) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(5): repealed (with effect on 3 December 1985), on 8 August 1986, by section 7(5) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 9(6): replaced, on 30 March 2017, by section 350(1) (and see section 350(2)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 9(7): added (with effect on 1 July 1989), on 26 July 1989 (applying to supplies made on or after 1 July 1989), by section 86(1) of the Public Finance Act 1989 (1989 No 44).

Section 9(7): amended, on 10 April 1995, by section 4 of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 9(8): added, on 10 October 2000 (applying on and after 10 October 2000), by section 88(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 9(8): amended, on 27 August 2025, by section 31(1) (and see section 31(2) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 9(9): added, on 6 October 2009, by section 707 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 9(10): added, on 6 October 2009, by section 707 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

10 Value of supply of goods and services

(1) For the purposes of this Act the following provisions of this section shall apply for determining the value of any supply of goods and services.

(2) Subject to this section, the value of a supply of goods and services shall be such amount as, with the addition of the tax charged, is equal to the aggregate of,—

(a) to the extent that the consideration for the supply is consideration in money, the amount of the money:

(b) to the extent that the consideration for the supply is not consideration in money,—

(i) the open market value of that consideration, if subparagraph (ii) does not apply; or

(ii) the value of the consideration agreed by the supplier and the recipient, if subsection (2B) applies.

(2B) The value of consideration for a supply of goods and services is determined under subsection (2)(b)(ii) if—

(a) the supply is of a right to receive a specified number of emissions units at a future date; and

(b) the supplier and recipient are not associated persons; and

(c) each of the supplier and recipient, in the transaction of which the supply is a part,—

(i) makes a taxable supply; and

(ii) acquires a taxable supply for use in making taxable supplies.

(3) Subject to subsections (3A), (3AB), (3B), (3C), (3D) and (8), the consideration for a supply is treated as being the open market value of the supply if—

(a) the supply is made by a person for no consideration or for a consideration that is less than the open market value of the supply; and

(b) the supply is an associated supply; and

(c) the supply is not a fringe benefit that the supplier has, or is deemed to have, provided or granted under the FBT rules of the Income Tax Act 2007 to the recipient, being a person employed under a contract of service by the supplier.

(3A) Subsection (3) does not apply to a supply to the extent—

(a) *[Repealed]*

(b) the recipient is entitled to make a deduction under section 20(3) in respect of the supply, or would be entitled to make such a deduction if—

(i) the amount of the deduction were determined under section 3A(3)(e) instead of under section 3A(3)(a):

(ii) there were consideration for the supply:

(iii) the supplier were a registered person who had complied with the requirements of the Act; and

(c) the supply is not a supply of financial services to which subsection (3B) applies.

(3AB) Subsection (3) does not apply to a supply of goods and services if the recipient—

(a) acquires the supply for no consideration; and

(b) from the time of the supply, applies the goods and services for the purpose of making taxable supplies.

(3B) If a supply of financial services is charged with tax at a rate of 0% under section 11A(1)(q) or (r) or gives rise to a deduction for the supplier under section 20C—

(a) subsection (3) does not apply to the supply; and

(b) the consideration for the supply is treated as being the open market value of the supply if—

(i) the supply is made by a person for consideration that is more than the open market value of the supply; and

(ii) the supplier and the recipient are associated persons.

(3C) Subsection (3) does not apply to a supply of services that is treated by section 8(4B) as being made in New Zealand, or that is a supply of remote services for which the recipient is required to account for output tax under section 20(3JC), if—

(a) the amount of the consideration for the supply is a deduction under the Income Tax Act 2007 for the recipient of the supply; or

(b) the amount of the consideration for the supply would have been a deduction under the Income Tax Act 2007 for the recipient of the supply if the recipient had given any consideration for the supply.

(3D) Subsection (3) does not apply to a supply of services that is treated by section 8(4B) as being made in New Zealand, or that is a supply of remote services for which the recipient is required to account for output tax under section 20(3JC), if—

(a) the recipient of the supply is a branch or division that is treated by section 56B as being a separate person; and

(b) the amount of the consideration for the supply would have been a deduction under the Income Tax Act 2007 for the branch or division if—

(i) the branch or division were entitled to deductions under the Income Tax Act 2007:

(ii) the branch or division had given any consideration for the supply.

(3E) The value of a supply of goods or services that is treated by section 8(4B) as being made in New Zealand is the amount that, before the addition of the tax charged, is equal to the amount of the consideration for the supply.

(4) Where any supply of goods is a supply which would, but for section 11(3) or (3C), be charged with tax at the rate of 0%, the consideration in money for that supply shall be deemed to be an amount equal to the purchase price of those goods to the supplier:

provided that in any case where the deduction of input tax referred to in that proviso has been made by any other person (where that supplier and that other person are associated persons), the consideration in money for that supply shall be deemed to be an amount equal to the purchase price of those goods to that other person:

provided further that for the purposes of this subsection, the purchase price of any goods shall not be reduced by any amount of input tax deducted by the supplier or, as the case may be, any other person where the supplier and that other person are associated persons, pursuant to section 20(3).

(5) Despite subsection (2), if a supply of goods and services is made under a credit contract, the consideration in money for the supply is treated as being the higher of the cash price of the goods and services and the price the supplier would have charged the purchaser if the purchaser had paid in full at the time the credit contract was entered into.

(5A) In subsection (5),—

cash price has the same meaning as in section 5 of the Credit Contracts and Consumer Finance Act 2003

credit contract has the same meaning as in section 3 of the Credit Contracts Act 1981 immediately before the repeal of that Act.

(5B) Despite subsection (5A), a person who is a party to an arrangement that is a credit contract but is not a credit contract under section 7 of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as not being a credit contract in relation to the person.

(5C) Despite subsection (5A), a person who is a party to an arrangement that is not a credit contract but is a credit contract under section 7 of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as being a credit contract in relation to the person.

(6) Where and to the extent that any supply of goods and services consists of the supply, to any individual, of domestic goods and services in a commercial

dwelling, the value attributable to that part of that supply of domestic goods and services that is for a period in excess of 4 weeks shall be deemed to be reduced to an amount equal to 60% of the amount that would, if that part of that supply were chargeable with tax at the rate of 9%, be the value of that part of that supply of domestic goods and services:

provided that to the extent that any supply is a supply of domestic goods and services, and where that commercial dwelling is a residential establishment, and where the supplier and the recipient have agreed that that supply shall be for a period of or in excess of 4 weeks, or for a number of periods which in the aggregate will exceed 4 weeks, the value attributable to that supply of domestic goods and services shall, from the commencement of that supply, be deemed to be reduced to an amount equal to 60% of the amount that would, if that supply were chargeable with tax at the rate of 9%, be the value of that supply of domestic goods and services.

(6B) Subsection (6) does not apply to the extent to which the supply is a supply of listed services made through an electronic marketplace.

(7) If goods and services are treated by section 21I(1) as being supplied by a person, the consideration in money for the supply is—

(a) an amount equal to the taxable value of the fringe benefit as determined by sections CX 20, and RD 54 to RD 57 of the Income Tax Act 2007, if paragraph (b) does not apply; or

(b) nil, if the person would not have a deduction under section 20(3) relating to the supply of the fringe benefit if the consideration in money for the supply were given by paragraph (a).

(7A) If goods and services are deemed to be supplied by a person under section 5(3) or (3B), or if section 5(16C)(b) or 57(2)(db) apply, the consideration in money for the supply is treated as being the open market value of the supply. A supply of common property by a unit title body corporate has a zero value.

(7B) If goods and services are treated as supplied by a person under section 5(23B), (23D), or (23F),, the value of the supply is an amount equal to the consideration for the supply first made to the recipient.

(7C) Where a redeliverer makes a supply of distantly taxable goods to a recipient under section 60E, the value of the supply is an amount equal to the consideration paid for the goods by the recipient.

(7D) Where an operator of a marketplace makes a supply of remote services, or a supply of listed services, or a supply of distantly taxable goods under section 60C or 60D to a recipient who accepts an offer by the operator of a reduction in the price of the supply to the recipient, the supply is made for the reduced price.

(7E) Where a person makes a supply of services to the recipient of a supply of goods that include distantly taxable goods, and the supply of services includes services (the **related services**) that relate to the distantly taxable goods, the

consideration for the related services is part of the consideration for the supply of the distantly taxable goods if—

(a) the consideration for the supply of the related services is determined by reference to the items included in the supply of distantly taxable goods; and

(b) the supply of services is made or arranged or facilitated by the supplier or underlying supplier of the distantly taxable goods; and

(c) the supply of related services is directly in connection with the distantly taxable goods or is of insurance of the goods; and

(d) the supply of related services would be chargeable with tax at the rate of 0% in the absence of this subsection; and

(e) the supply of related services and the supply of distantly taxable goods do not form a single supply.

(8) Where goods and services are deemed to be supplied by a person under section 5(3) and the goods and services were acquired before 1 October 1986, the consideration in money for either supply shall be deemed to be the lesser of—

(a) the cost of those goods and services to the supplier, including any input tax deduction claimed in respect of the supply of those goods and services to that supplier:

(b) the open market value of that supply.

(9) Where a supply of services is deemed to be made under the proviso to section 5(5), the consideration in money for the supply shall be deemed to be an amount equal to the amount referred to in paragraph (b) of that proviso as being retained or recoverable.

(10) Notwithstanding anything in this section, where goods and services are, or are deemed to be, supplied by any public authority pursuant to section 5(6), the value of any such supply shall be an amount equal to any amount that is brought to charge as revenue from the Crown for the supply of outputs by the public authority.

(11) Notwithstanding anything in this section, where goods and services are, or are deemed to be, supplied to any person by any local authority pursuant to section 5(7), the consideration in money for any such supply shall be an amount equal to any amount from time to time paid or payable by or on behalf of that person for that supply.

(12) The consideration in money for the supply of services for—

(a) racing betting or sports betting is treated as the amount received by TAB NZ or its agents, plus the net return of bets laid off by TAB NZ less the sum of all refunds and winning dividends; and

(b) equalisator betting is treated as the amount received by a racing club.

(12A) *[Repealed]*

(13) In subsection (12), **equalisator betting**, **TAB NZ**, **racing club**, **racing betting**, and **sports betting** have the meanings set out in section 5(1) of the Racing Industry Act 2020.

(14) If a supply of services is treated as having been made under section 5(10), the consideration for the supply is calculated using the formula—

amounts received − prizes

where—

(a) **amounts received** is the total of all amounts in money received in relation to the supply—

(i) for gambling, by the person, society, licensed promoter, or organiser who under the Gambling Act 2003 conducts the gambling:

(ii) for a prize competition, by the person who conducts the prize competition:

(b) **prizes** is the total amount of all prizes paid and payable in money in relation to the supply, reduced by the total amount of input tax for supplies for which the prizes are treated as being consideration.

(14B) If a supply of services is treated as having been made under section 5(10B), the consideration for the supply is calculated using the formula—

amounts received from residents − prizes paid to residents.

(14C) In the formula in subsection (14B),—

(a) **amounts received from residents** is the total amount in money received in relation to the supply by the non-resident person who conducts the gambling or the prize competition, as applicable, from all persons resident in New Zealand:

(b) **prizes paid to residents** is the total amount of all prizes paid and payable in money to persons resident in New Zealand in relation to the supply.

(14D) If amounts of consideration calculated under subsection (14B) for all of the non-resident's supplies of gambling or prize competitions for a taxable period are added together (the **total consideration**), and the total consideration is a negative amount, then the negative amount may be used to reduce a corresponding positive amount of total consideration for the next taxable period.

(14E) If, after the use of the negative amount described in subsection (14D), an excess negative amount remains, the excess amount may be used to reduce a positive amount of total consideration in the immediately following taxable period.

(14F) Subsection (14E) continues to apply until the excess amount is extinguished.

(15) For the purposes of subsection (14), the terms **gambling** and **New Zealand lottery** have the meanings set out in section 4(1) of the Gambling Act 2003.

(15A) If a supply is treated as having been made under section 5(11B), the consideration in money for the supply (less any amount paid out by the casino as winnings in respect of gambling or for the redemption of chips) must be treated—

(a) as the amount of money (including cheques not collected) a person pays to the casino to purchase a chip or otherwise to participate in gambling played or conducted at a casino venue; or

(b) as commission for participation in the gambling.

(15B) For the purposes of subsection (15A), the terms **casino venue**, **chip**, and **gambling** have the meanings set out in section 4(1) of the Gambling Act 2003.

(15C) If a non-resident makes a supply of services to a resident who is a member of the same group of companies under the Income Tax Act 2007 as the supplier, or who is treated by section 56B as being a separate person from the supplier, and the supply is treated by sections 5B and 8(4B) as being made in New Zealand by the recipient of the supply, or section 20(3JC) applies, the value of the supply is determined as if the consideration for the supply did not include—

(a) the amount of the consideration for the supply that represents salary or wages paid to an employee of—

(i) the non-resident:

(ii) a company that is in a wholly-owned group with the non-resident under the Income Tax Act 2007; and

(b) the amount of the consideration for the supply that represents interest incurred by—

(i) the non-resident:

(ii) a company that is in a wholly-owned group with the non-resident under the Income Tax Act 2007.

(16) *[Repealed]*

(16A) *[Repealed]*

(17) *[Repealed]*

(17A) *[Repealed]*

(18) Where a taxable supply is not the only matter to which a consideration relates, the supply shall be deemed to be for such part of the consideration as is properly attributable to it.

(19) Subject to the foregoing provisions of this section where any supply is made for no consideration, the value of that supply shall be nil.

(20) *[Repealed]*

Section 10(2)(b): substituted (with effect on 1 July 2010), on 29 August 2011, by section 237(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 10(2B): inserted (with effect on 1 July 2010), on 29 August 2011, by section 237(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 10(3): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 89(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(3): amended, on 3 April 2006 (applying for supplies made on or after 1 October 1986), by section 287(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(3): amended, on 1 January 2005, by section 148(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3)(b): substituted, on 3 April 2006, by section 287(2) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(3)(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 10(3A): substituted, on 1 January 2005, by section 148(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3A): amended, on 18 March 2019, by section 299(1) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 10(3A)(a): repealed (with effect on 1 April 2011), on 18 March 2019, by section 299(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 10(3AB): inserted, on 3 April 2006 (applying for supplies made on or after 1 October 1986), by section 287(3) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(3B): inserted, on 1 January 2005, by section 148(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3C): inserted, on 1 January 2005, by section 148(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3C): amended (with effect on 1 October 2016), on 18 March 2019, by section 299(3) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 10(3C)(a): 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 10(3C)(b): 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 10(3D): inserted, on 1 January 2005, by section 148(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3D): amended (with effect on 1 October 2016), on 18 March 2019, by section 299(4) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 10(3D)(b): 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 10(3D)(b)(i): 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 10(3E): inserted, on 1 January 2005, by section 148(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(3E): amended, on 1 December 2019, by section 13(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10(4): substituted (with effect on 3 December 1985), on 8 August 1986, by section 8(4) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 10(4): amended, on 6 October 2009, by section 708 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 10(4) first proviso: amended, on 1 April 1993, by section 4 of the Goods and Services Tax Amendment Act 1993 (1993 No 10).

Section 10(5): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 89(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(5A): substituted, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 10(5A) **credit contract**: substituted (with effect on 1 April 2005), on 3 April 2006, by section 287(4) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(5B): inserted (with effect on 1 April 2005), on 3 April 2006, by section 287(5) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(5C): inserted (with effect on 1 April 2005), on 3 April 2006, by section 287(5) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 10(6): substituted (with effect on 3 December 1985), on 8 August 1986, by section 8(6) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 10(6): amended, on 20 May 2010 (applying to supplies made on or after 1 October 2010), by section 46(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 10(6): amended, on 1 July 1989 (applying to supplies made on and after 1 July 1989), by section 16(1) of the Finance Act 1989 (1989 No 13).

Section 10(6) proviso: amended, on 20 May 2010 (applying to supplies made on or after 1 October 2010), by section 46(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 10(6) proviso: amended, on 1 July 1989 (applying to supplies made on and after 1 July 1989), by section 16(1) of the Finance Act 1989 (1989 No 13).

Section 10(6B): inserted, on 1 April 2024, by section 132(1) (and see section 132(5) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 10(7): substituted, on 18 December 2006 (applying for fringe benefits provided or granted on or after 18 December 2006), by section 213(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 10(7)(a): amended, on 1 April 2008, by section 272(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 10(7)(a): 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 10(7A): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 89(6) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(7A): amended, on 31 March 2026, by section 153(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 10(7A): amended, on 1 April 2023, by section 132(2) (and see section 132(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 10(7A): amended (with effect on 1 April 2014), on 24 February 2016, by section 275(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 10(7A): amended (with effect on 26 February 2015), on 24 February 2016, by section 275(2) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 10(7A): amended, on 1 April 2014, by section 124 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 10(7B): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 9(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 10(7B): amended, on 1 April 2026, by section 153(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 10(7B): amended, on 1 April 2023, by section 132(3) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 10(7C): inserted, on 1 December 2019, by section 13(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10(7D): inserted, on 1 December 2019, by section 13(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10(7D): amended, on 1 April 2024, by section 132(4) (and see section 132(5) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 10(7E): inserted, on 1 December 2019, by section 13(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10(8): amended, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 9(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 10(8): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 89(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(8)(a): amended, on 12 December 1995, by section 4(1) of the Goods and Services Tax Amendment Act (No 2) 1995 (1995 No 75).

Section 10(8)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 8(7)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 10(10): substituted, on 10 April 1995, by section 5(1) of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 10(12): substituted, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 10(12)(a): amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 10(12A): repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 10(13): substituted, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 10(13): amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 10(14): replaced, on 17 July 2013, by section 123 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 10(14)(b): amended, on 30 March 2017 (with effect on 1 April 2012), by section 351 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 10(14B): inserted, on 1 October 2016, by section 57(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(14C): inserted, on 1 October 2016, by section 57(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(14D): inserted, on 1 October 2016, by section 57(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(14E): inserted, on 1 October 2016, by section 57(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(14F): inserted, on 1 October 2016, by section 57(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(15): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 10(15A): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 10(15B): substituted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 10(15C): inserted, on 1 January 2005, by section 148(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 10(15C): amended, on 29 March 2024, by section 163 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 10(15C): amended, on 1 October 2016, by section 57(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 10(15C): 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 10(15C)(a)(ii): amended, on 29 March 2024, by section 163 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 10(15C)(a)(ii): 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 10(15C)(b)(ii): amended, on 29 March 2024, by section 163 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 10(15C)(b)(ii): 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 10(16): repealed, on 10 October 2000 (applying on 10 October 2000), by section 89(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(16A): repealed, on 10 October 2000 (applying on 10 October 2000), by section 89(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(17): repealed, on 10 October 2000 (applying on 10 October 2000), by section 89(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(17A): repealed, on 10 October 2000 (applying on 10 October 2000), by section 89(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 10(20): repealed, on 10 October 2000 (applying on 10 October 2000), by section 89(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

10B Estimating value of goods in supply for treatment as distantly taxable goods

(1) The value of an item of goods is determined under this section for the purposes of determining, when a supply of the goods is made, whether the goods are distantly taxable goods.

(2) The value of an item of goods under this section is the consideration for the supply of the item reduced by the total amount included in that consideration for—

(a) the cost of transport and insurance charges,—

(i) for goods that are imported into New Zealand, for the period beginning when the item leaves the country or territory from which the goods are supplied and ending when the item is delivered in New Zealand:

(ii) for goods that are not imported into New Zealand, for the period beginning when the item leaves its place of origin and ending when the item is delivered in New Zealand:

(b) the amount of tax that would be chargeable on the supply of the item under section 8(1) if the supply were made by the supplier as a resident and for the same consideration:

(c) duty payable on the item under the Customs and Excise Act 2018.

(3) The supplier of an item of goods may use a reasonable estimate of the amount referred to in subsection (2), based on the information available to the supplier at the time of the supply.

Section 10B: inserted, on 1 December 2019, by section 14 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10B(2)(b): replaced (with effect on 1 December 2019), on 23 March 2020, by section 244 of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

10C Election by supplier that supplies of higher-value goods be supplies of distantly taxable goods

(1) A person (the **electing supplier**) who is a non-resident, or is a supplier of goods under section 60C, 60D, or 60E, may make an election under this section for a taxable period (the **initial period**) beginning after the election if—

(a) the Commissioner has not, before the election, cancelled under subsection (5)(b) an election under this section by the electing supplier; and

(b) the electing supplier notifies the Commissioner of the election before the initial period; and

(c) the electing supplier meets the requirements of subsection (2).

(2) An electing supplier may make an election under subsection (1) if—

(a) at the time of the election, the electing supplier considers that 75% or more of the total value of distantly taxable goods supplied by the elect-

ing supplier to places in New Zealand in the 12-month period beginning with the first day of the initial period will consist of items having an estimated customs value equal to or less than the entry value threshold:

(b) for an electing supplier who does not meet the requirements of paragraph (a), the Commissioner considers that giving effect to an election by the electing supplier will not result in a risk to the integrity of the tax system, taking into account—

(i) whether the electing supplier and associated persons have a good history of previous compliance with the requirements of taxation laws and the taxation laws of countries and territories outside New Zealand; and

(ii) the total value of items of goods, each having an estimated customs value greater than the entry value threshold, that the electing supplier sells in a period and are delivered at places in New Zealand; and

(iii) other considerations that the Commissioner considers to be relevant.

(3) An election under subsection (1) meeting the requirements of subsection (2) is effective for—

(a) goods that meet the requirements of section 4B(1)(a) to (d) for distantly taxable goods; and

(b) the initial period; and

(c) later taxable periods beginning before a cancellation of the election under subsection (5).

(4) For a taxable period for which the election is effective under subsection (3), a supply by the electing supplier, after the election, of an item of goods having an estimated customs value greater than the entry value threshold is a supply of distantly taxable goods if the goods are delivered at a place in New Zealand.

(5) The Commissioner may cancel an election from a date after which the election would otherwise be effective—

(a) by notifying the electing supplier of the date on which the election ends, if the electing supplier requests the cancellation:

(b) if paragraph (a) does not apply, by—

(i) notifying the electing supplier of the date of the proposed cancellation and the reasons for the proposed cancellation; and

(ii) considering any arguments against the proposed cancellation that are provided by the electing supplier within 30 days from the date of notification, or within a shorter or longer period if the Commissioner considers that the period is appropriate in the circumstances; and

(iii) notifying the electing supplier of the date on which the election is cancelled.

Section 10C: inserted, on 1 December 2019, by section 14 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 10C(1)(b): amended, on 23 March 2020, by section 245(1) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 10C(1)(c): inserted, on 23 March 2020, by section 245(2) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 10C(2): amended, on 23 March 2020, by section 245(3) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 10C(2)(a): amended, on 23 March 2020, by section 245(4) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 10C(2)(b): amended, on 23 March 2020, by section 245(5) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 10C(3): amended, on 23 March 2020, by section 245(6) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

11 Zero-rating of goods

(1) A supply of goods that is chargeable with tax under section 8 must be charged at the rate of 0% in the following situations:

(a) the supplier has entered the goods for export under the Customs and Excise Act 2018 and the goods have been exported by the supplier; or

(b) the goods have been deemed to be entered for export under the Customs and Excise Act 2018 and the goods have been exported by the supplier; or

(c) the supplier has satisfied the Commissioner that the goods have been exported by the supplier to a place outside New Zealand; or

(d) subject to subsection (4), the supplier will enter the goods for export under the Customs and Excise Act 2018 in the course of, or as a condition of, making the supply, and will export the goods; or

(e) subject to subsection (4), the goods will be deemed to be entered for export under the Customs and Excise Act 2018 and will be exported by the supplier in the course of, or as a condition of, making the supply; or

(eb) subject to subsection (4), the goods supplied—

(i) are supplied to a recipient; and

(ii) have been entered for export under the Customs and Excise Act 2018 by the supplier or will be entered for export by the supplier in the course of or as a condition of making the supply; and

(iii) are exported by the recipient; and

(iv) are not intended by the recipient for later importation into New Zealand for use other than in making taxable supplies or exempt supplies, with the absence of such an intention being confirmed by the recipient in a document retained by the supplier; and

(v) are not used or altered by the recipient before being exported, except to the extent necessary to prepare the goods for export; and

(vi) leave New Zealand under an arrangement agreed by the supplier and the recipient at or before the time of the supply; and

(vii) do not leave New Zealand in the possession of a passenger or crew member of an aircraft or ship; or

(f) goods that would otherwise have been exported are destroyed, die or cease to exist in circumstances beyond the control of both the supplier and the recipient; or

(g) subject to subsection (6), the goods are supplied by a supplier who is licensed under section 59 of the Customs and Excise Act 2018, if—

(i) the supplier has been licensed by the chief executive of the New Zealand Customs Service to operate a sealed bag system; and

(ii) the goods are supplied in accordance with the sealed bag system; and

(iii) the goods are entered, or are deemed to be entered, for export under the Customs and Excise Act 2018; or

(h) the goods and services are supplied—

(i) by a supplier who is licensed under section 59 of the Customs and Excise Act 2018; and

(ii) within an area licensed under section 59 of the Customs and Excise Act 2018 as a customs controlled area for the processing of persons arriving in or departing from New Zealand; and

(iii) to either—

(A) an inbound air traveller; or

(B) an outbound air traveller who picks up the goods upon returning to New Zealand; or

(i) subject to subsection (7), the supply of a boat or an aircraft by way of sale to a recipient who exports the boat or aircraft under its own power to a place outside New Zealand; or

(j) the goods are not situated in New Zealand at the time of supply and—

(i) the goods are not situated in New Zealand at the time of delivery to the recipient:

(ii) the goods are not distantly taxable goods and the recipient pays tax under section 12 on the importation of the goods into New Zealand; or

(jb) the supply is of distantly taxable goods to which section 60(1C)(a) applies, being a supply from an underlying supplier to an operator of a marketplace; or

(k) the goods have been supplied in the course of repairing, renovating, modifying or treating goods to which paragraph (i) or section 11A(1)(h), (i), or (iba) applies and the goods supplied—

(i) are wrought into, affixed to, attached to or otherwise form part of those other goods; or

(ii) are consumable goods that become unusable or worthless as a direct result of being used in the repair, renovation, modification or treatment process; or

(ka) the goods are supplied for use on, or the use of, a pleasure craft, being a temporary import within the meaning of section 136 of the Customs and Excise Act 2018, that cause or enable the craft to sail, or that ensure the safety of passengers and crew on the craft; or

(l) the goods supplied are consumable stores intended for use on—

(i) an aircraft on a flight, or going, to a destination outside New Zealand; or

(ii) a fishing ship outside, or going outside, New Zealand fisheries waters; or

(iib) a ship, other than a pleasure craft, carrying consumable stores to a foreign-going ship or to a fishing ship that meets the requirements in subparagraph (ii); or

(iii) a foreign-going ship; or

(iv) a pleasure craft that is a temporary import within the meaning of section 136 of the Customs and Excise Act 2018 going to a destination outside New Zealand fisheries waters; or

(m) the supply to a registered person of a taxable activity, or part of a taxable activity, that is a going concern at the time of the supply, if—

(i) the supplier and the recipient agree that the supply is the supply of a going concern, and their agreement is recorded in a document; and

(ii) the supplier and the recipient intend that the supply is of a taxable activity, or part of a taxable activity, that is capable of being carried on as a going concern by the recipient; or

(mb) the supply wholly or partly consists of land, being a supply—

(i) made by a registered person to another registered person who acquires the goods with the intention of using them for making taxable supplies; and

(ii) that is not a supply of land intended to be used as a principal place of residence of the recipient of the supply or a person associated with them under section 2A(1)(c); or

(mc) the supply of goods and services by an unincorporated body, if the supply is—

(i) to a registered person who acquires the goods and services with the intention of using them for making taxable supplies; and

(ii) made under section 57(2)(db); or

(md) the supply of an interest in joint venture property by a member of a flow-through joint venture to a new or existing member if, at the time of supply,—

(i) both the supplier and the recipient are registered persons; and

(ii) the recipient acquires the interest with the intention of using it for making taxable supplies; and

(iii) the supply does not consist wholly or partly of land; or

(n) the supply of new fine metal, being the first supply of the new fine metal after its refining, by the refiner to a dealer in fine metal, for the purpose of supplying the fine metal for use as an investment item; or

(o) the goods are supplied to or by the Crown as consideration for a supply—

(i) for which there is no payment of a price; and

(ii) that is chargeable at the rate of 0% under section 11A(1)(s) or (t); or

(oa) the goods are goods referred to in section 137 of the Customs and Excise Act 2018; or

(p) the goods are—

(i) jigs, patterns, templates, dies, punches, and similar machine tools to be used in New Zealand solely to manufacture goods that will be for export from New Zealand; and

(ii) supplied to a recipient who is a non-resident, and not a registered person.

(2) For the purpose of subsection (1)(n), if a person is both a refiner of and a dealer in fine metal, the new fine metal is treated as having been supplied to the dealer at a time immediately before the making of an exempt supply of the new fine metal.

(3) Subsection (1)(a) to (1)(l) do not apply to a supply of goods by a registered person if—

(a) the registered person, or another person associated with the registered person, has deducted, under section 20(3), input tax as defined in section 3A(1)(c) in respect of the goods; or

(b) the goods have been or will be reimported into New Zealand by the supplier.

(3B) Subsection (3)(a) does not apply to a supply of goods if the recipient gives the registered person at or before the time of the supply an undertaking, and records the undertaking in a document, that neither the recipient nor an associated person will cause the goods to be reimported into New Zealand in a condition that is substantially the same as the condition the goods were in when the supply was charged with tax under subsection (1)(a) to (1)(l).

(3C) Despite subsection (3B), a registered person is treated as having supplied goods in the course or furtherance of a taxable activity and must be charged with tax at the rate specified in section 8 if—

(a) the supply of the goods by the registered person was charged with tax under subsection (1)(a) to (l); and

(b) the goods are imported into New Zealand; and

(c) the goods are reacquired by the registered person in substantially the same condition as the condition the goods were in when the supply was charged with tax under subsection (1)(a) to (l); and

(d) the registered person deducted under section 20(3) input tax as defined in section 3A(1)(c) in relation to the original supply of the goods under subsection (1)(a) to (l).

(3D) Subsection (3C)—

(a) applies at the time the goods are reacquired by the registered person:

(b) does not apply if tax is paid under section 12 on the importation of the goods into New Zealand.

(4) If subsection (1)(d), (e), or (eb) applies and the person required to export the goods does not do so within 28 days beginning on the day of the time of supply or a longer period that the Commissioner has allowed under subsection (5), the supply of the goods must be charged with tax at the rate specified in section 8 despite subsection (1)(d), (e), and (eb) but subject to subsection (1)(a), (1)(b) and subsection (5).

(5) The Commissioner may extend the 28-day period before a supply of goods is charged with tax at the rate specified in section 8 if the Commissioner has determined, after the supplier has applied, that—

(a) circumstances beyond the control of the supplier and the recipient have prevented, or will prevent, the export of the goods within 28 days beginning on the day of the time of supply; or

(b) due to the nature of the supply, it is not practicable for the supplier to export the goods, or a class of the goods, within 28 days beginning on the day of the time of supply.

(6) If subsection (1)(g) applies and the goods cannot be evidenced, as specified by the chief executive of the New Zealand Customs Service in accordance with the sealed bag system, as being exported within 28 days beginning on the day

of the time of supply, despite subsection (1)(g), the supply must be charged with tax at the rate specified in section 8.

(7) Subsection (1)(i) applies to the supply of a boat or an aircraft, if—

(a) the boat or aircraft is exported within 60 days beginning on the date on which the recipient or the recipient's agent takes physical possession of it, or within a longer period as the Commissioner may allow under subsection (8); and

(b) the vendor or the purchaser provides the Commissioner with such documentation and undertakings as the Commissioner may require in relation to—

(i) records of the sale of the supply; and

(ii) limitations on dealings in and the uses to which the boat or aircraft will be put before export; and

(iii) the proposed and actual date of export.

(8) The Commissioner may extend the 60-day period if the Commissioner is satisfied, upon the written application of the supplier, that the export of the boat or aircraft within the period is or has been prevented by circumstances that are beyond the control of the supplier and the recipient or that relate to supplies to which subsection (1)(k) or section 11A(1)(ib) applies.

(8B) Whether a supply of goods is zero-rated under subsection (1)(mb) is determined at the time of settlement of the transaction relating to the supply.

(8C) Despite subsections (1)(mb) and (8B), a supplier may choose to apply the provisions of this Act applying before the changes made by the Taxation (GST and Remedial Matters) Act 2010 if they enter into a binding agreement before 1 April 2011 for which the time of supply is on or after that date.

(8D) For the purposes of the zero-rating of land rules,—

(a) a supply that wholly or partly consists of an assignment, grant, or surrender of an interest in land is a supply under subsection (1)(mb) if it meets the requirements set out in that subsection:

(ab) a supply that wholly or partly consists of a surrender of a right to a payment under an agreement for the supply of an interest in land is a supply under subsection (1)(mb) if the supply of the interest in land meets the requirements set out in that subsection:

(b) a supply that is wholly or partly of an interest in land that meets the requirements of subsection (1)(mb) that is made under a lease agreement of at least 1 year is only a supply under that subsection to the extent to which there is a lump sum payment, that is not a regular payment, of more than 25% of the total consideration specified under the agreement:

(c) a supply by a person who is the lessee under a lease agreement is a supply under subsection (1)(mb), despite paragraph (b), if—

(i) the supply is to a person who is not the lessor supplying an interest in land under the lease agreement to the lessee; and

(ii) the supply is made under an arrangement that wholly or partly consists of the lessee's surrender of the interest in land to the lessor, or the lessor's cancellation of the supply of the interest in land to the lessee, and the supply by the lessor of the interest in land under another lease agreement to a person other than the lessee; and

(iii) the supplies of the interest in land under the lease agreements meet the requirements set out in subsection (1)(mb):

(d) a registered person who is a non-profit body that is resident in New Zealand and acquires goods is treated, to the extent to which the person acquires the goods with an intention of using them other than for making exempt supplies, as acquiring the goods with the intention of using them in the course or furtherance of the taxable activity of the registered person, except if the registered person uses the goods solely in the course or furtherance of an activity for which the registered person makes an election under section 20(3KB).

(9) For the purpose of this section—

aircraft has the meaning set out in section 5 of the Civil Aviation Act 2023

consumable stores means—

(a) goods that passengers and crew on board an aircraft or a ship have available to consume; and

(b) goods necessary to operate or maintain an aircraft or a ship, including fuel and lubricants but excluding spare parts and equipment

fishing ship has the meaning set out in section 2 of the Maritime Transport Act 1994

foreign-going ship means a ship on a voyage, or going, to a destination outside New Zealand, other than a pleasure craft or a fishing ship

lump sum payment includes irregular payments made before or after another irregular payment if the payments added together equal more than 25% of the total consideration specified under the lease agreement

New Zealand fisheries waters has the meaning set out in section 2 of the Fisheries Act 1996

pleasure craft has the meaning set out in section 2 of the Maritime Transport Act 1994

sealed bag system means a system under which a supplier—

(a) is licensed to operate an export warehouse; and

(b) may, with the authorisation of the chief executive of the New Zealand Customs Service, and subject to any conditions that the chief executive

may specify, supply goods in a sealed bag to individuals intending to travel overseas within 5 days beginning on the day of the time of supply; and

(c) must provide evidence that the goods have been exported from New Zealand within 5 days beginning on the day of the time of supply, and if conditions have been specified by the chief executive of the New Zealand Customs Service, in accordance with those conditions

ship has the meaning set out in section 2 of the Maritime Transport Act 1994.

Section 11: substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 90(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 11(1)(a): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(b): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(d): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(e): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(eb): inserted (with effect on 17 May 2007), on 19 December 2007, by section 273(1) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(1)(eb)(i): replaced, on 30 March 2022, by section 10 of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 11(1)(eb)(ii): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(f): amended, on 27 March 2001 (applying on and after 10 October 2000), by section 63(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 11(1)(g): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(g)(iii): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(h)(i): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(h)(ii): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(j): substituted, on 3 April 2006 (applying for supplies made on or after 19 May 2005), by section 288(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 11(1)(j)(ii): amended, on 1 December 2019, by section 15(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 11(1)(jb): inserted, on 1 December 2019, by section 15(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 11(1)(k): amended (with effect on 30 March 2025), on 30 March 2026, by section 154(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 11(1)(k): amended, on 30 March 2017, by section 352(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(1)(ka): inserted, on 24 October 2001 (applying on and after 24 October 2001), by section 240(1) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 11(1)(ka): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(l): substituted, on 24 October 2001 (applying on and after 24 October 2001), by section 240(2) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 11(1)(l): amended (with effect on 24 October 2001), on 19 December 2007, by section 273(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(1)(l)(i): substituted (with effect on 24 October 2001), on 19 December 2007, by section 273(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(1)(l)(ii): substituted (with effect on 24 October 2001), on 19 December 2007, by section 273(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(1)(l)(iib): inserted (with effect on 24 October 2001), on 19 December 2007, by section 273(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(1)(l)(iv): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(m)(i): replaced, on 2 June 2016, by section 185(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 11(1)(mb): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 10(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 11(1)(mc): inserted, on 1 April 2026 (and see section 154(3) for application), by section 154(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 11(1)(md): inserted, on 1 April 2026 (and see section 154(3) for application), by section 154(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 11(1)(n): amended, on 1 January 2009 (applying to supplies made on or after 1 January 2009), by section 79(1) of the Climate Change Response (Emissions Trading) Amendment Act 2008 (2008 No 85).

Section 11(1)(o): substituted (with effect on 1 July 2010), on 21 December 2010, by section 10(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 11(1)(o)(ii): amended, on 1 April 2014, by section 125 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 11(1)(oa): inserted, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11(1)(p): inserted, on 1 April 2014, by section 125 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 11(1)(p)(ii): amended, on 30 June 2014, by section 188(1) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 11(3B): inserted, on 6 October 2009, by section 709 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 11(3B): amended, on 2 June 2016, by section 185(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 11(3C): inserted, on 6 October 2009, by section 709 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 11(3D): inserted, on 6 October 2009, by section 709 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 11(4): amended (with effect on 17 May 2007), on 19 December 2007, by section 273(3)(a) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(4): amended (with effect on 17 May 2007), on 19 December 2007, by section 273(3)(b) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(5): amended, on 2 June 2016, by section 185(3) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 11(8): replaced, on 30 March 2017, by section 352(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(8B): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 10(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 11(8C): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 10(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 11(8C): amended (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 238(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 11(8D): replaced (with effect on 30 June 2014), on 30 March 2017, by section 352(5) (and see section 352(8)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(8D)(a): amended, on 1 April 2023, by section 133(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 11(8D)(a): amended (with effect on 30 June 2014), on 30 March 2021, by section 184(1)(a) (and see section 184(5) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8D)(a): amended (with effect on 30 June 2014), on 30 March 2021, by section 184(1)(b) (and see section 184(5) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8D)(ab): inserted (with effect on 1 April 2011), on 30 March 2017, by section 352(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(8D)(ab): amended (with effect on 30 June 2014), on 30 March 2021, by section 184(2) (and see section 184(5) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8D)(b): replaced, on 1 April 2023, by section 133(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 11(8D)(c)(ii): amended (with effect on 30 June 2014), on 30 March 2021, by section 184(4)(a) (and see section 184(5) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8D)(c)(ii): amended (with effect on 30 June 2014), on 30 March 2021, by section 184(4)(b) (and see section 184(5) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8D)(c)(iii): amended, on 30 March 2017, by section 352(6) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(8D)(d): inserted, on 30 March 2017, by section 352(7) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11(8D)(d): amended, on 18 March 2019, by section 300 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 11(9) **aircraft**: amended, on 5 April 2025, by section 486 of the Civil Aviation Act 2023 (2023 No 10).

Section 11(9) **consumable stores**: inserted, on 24 October 2001 (applying on and after 24 October 2001), by section 240(3) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 11(9) **consumable stores** paragraph (a): amended (with effect on 24 October 2001), on 19 December 2007, by section 273(4) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(9) **foreign-going ship**: substituted (with effect on 24 October 2001), on 19 December 2007, by section 273(5) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11(9) **lump sum payment**: inserted, on 1 April 2023, by section 133(3) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 11(9) **pleasure craft**: inserted, on 24 October 2001 (applying on and after 24 October 2001), by section 240(5) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 11(9) **ship**: added, on 24 October 2001 (applying on and after 24 October 2001), by section 240(6) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

11A Zero-rating of services

(1) A supply of services that is chargeable with tax under section 8 must be charged at the rate of 0% in the following situations:

(a) the services, not being ancillary transport activities such as loading, unloading and handling, are the transport of passengers or goods—

(i) from a place outside New Zealand to another place outside New Zealand; or

(ii) from a place in New Zealand to a place outside New Zealand; or

(iii) from a place outside New Zealand to a place in New Zealand; or

(b) the services are the transport of passengers from a place in New Zealand to another place in New Zealand to the extent that the transport is by **aircraft**, as defined in section 5 of the Civil Aviation Act 2023, and is **international carriage** for the purpose of that Act; or

(bb) the services are the transport of passengers from a place in New Zealand to another place in New Zealand by sea as part of an international cruise if either the first place of departure, or the final place of destination, of the cruise is outside New Zealand; or

(c) the services, including ancillary transport activities such as loading, unloading and handling, are the transport of goods from a place in New Zealand to another place in New Zealand to the extent that the services are part of a supply of services, relating to the same goods, to which paragraph (a)(ii) or (a)(iii) applies; or

(cb) the services, including ancillary activities such as loading, unloading, handling and storing, are the transport of household goods from a place in New Zealand to another place in New Zealand, if—

(i) the services are supplied to a person who, at the time of the supply, is non-resident and outside New Zealand; and

(ii) the goods are entered for home consumption under the Customs and Excise Act 2018; and

(iii) the arrangement for the supply of the services is made before the goods are entered; and

(iv) the services are reasonably expected to be completed within the period of 28 days that begins on the date of entry of the goods; or

(d) the services are the insuring, or the arranging of the insurance, or the arranging of the transport of passengers or goods to which any one of paragraphs (a) to (cb) applies; or

(e) the services are supplied directly in connection with land situated outside New Zealand, or with an improvement to such land, or are supplied in connection with such land or improvement and are intended to enable or assist a change in the physical condition, or ownership or other legal status, of the land or improvement; or

(f) the services are supplied directly in connection with moveable personal property, other than choses in action, situated outside New Zealand when the services are performed; or

(g) the services are supplied to overseas postal organisations for the delivery in New Zealand of postal articles mailed outside New Zealand; or

(h) the services are supplied directly in connection with goods supplied from outside New Zealand and whose destination is outside New Zealand, including stores for craft, only if the goods are not removed from the ship or aircraft in which they arrived while the ship or aircraft is in New Zealand; or

(i) the services are supplied directly in connection with goods referred to in section 136 of the Customs and Excise Act 2018 (including goods referred to in section 137 of that Act); or

(iba) the services are supplied directly in connection with goods referred to in regulation 25(1)(a), (b), (ba), (bb), (c), (d), (da), (g), or (h) of the Customs and Excise Regulations 1996; or

(ib) the services are supplied directly in connection with goods to which section 11(1)(i) applies; or

(j) the services—

(i) are physically performed outside New Zealand; and

(ii) are not remote services supplied to a New Zealand resident who is not a registered person; or

(jb) the services are the arranging of underlying services that—

(i) are physically performed outside New Zealand; and

(ii) are not remote services supplied to a New Zealand resident who is not a registered person; or

(jbb) the services are the arranging of underlying services that are supplied directly in connection with moveable personal property, other than cho-

ses in action, situated outside New Zealand when the services are performed; or

(jc) the services are a supply of services to which section 60(1C)(a) applies, being a supply from an underlying supplier to—

(i) an operator of a marketplace; or

(ii) for the purposes of section 60CB(7), a listing intermediary; or

(jd) the services are a supply of services to which section 60(1D)(a) and (b) applies, being supplies made by an underlying supplier to a listing intermediary and by a listing intermediary to an operator of an electronic marketplace, including a supply referred to in section 60CB(3)(a); or

(k) subject to subsection (2), the services are supplied to a person who is a non-resident and who is outside New Zealand at the time the services are performed, not being services which are—

(i) supplied directly in connection with land situated in New Zealand, or with an improvement to such land, or are supplied in connection with such land or improvement and are intended to enable or assist a change in the physical condition, or ownership or other legal status, of the land or improvement; or

(ii) supplied directly in connection with moveable personal property, other than choses in action or goods to which paragraph (h), (i), or (iba) applies, situated in New Zealand at the time the services are performed; or

(iii) the acceptance of an obligation to refrain from carrying on a taxable activity, to the extent to which the activity would have occurred within New Zealand; or

(l) subject to subsection (2), the services are the supply of information to a person who is a non-resident and who is outside New Zealand at the time the services are performed, if the services are supplied directly in connection with moveable personal property situated in New Zealand at the time the services are performed; or

(m) the services are supplied—

(i) directly in connection with goods, the supply of which was subject to any one of section 11(1)(a) to (eb); and

(ii) to a recipient who, when the services are performed, is a non-resident and outside New Zealand; or

(maa) the services are supplied—

(i) directly in connection with goods, the supply of which is subject to section 11(1)(p); and

(ii) to a recipient who, when the services are performed, is a non-resident and not a registered person; or

(ma) the services relate to goods under warranty to the extent that the services are—

(i) provided under the warranty; and

(ii) supplied for consideration that is given by a warrantor who is a non-resident, not a registered person and who is outside New Zealand at the time the services are performed; and

(iii) in respect of goods that were subject to tax under section 12(1); or

(n) subject to subsection (4), the services are—

(i) the filing, prosecution, granting, maintenance, transfer, assignment, licensing or enforcement of intellectual property rights, including patents, designs, trade marks, copyrights, plant variety rights, know-how, confidential information, trade secrets or similar rights; or

(ii) other services in respect of rights listed in subparagraph (i), including services involved in the making of searches, the giving of advice, opposing a grant or seeking the revocation of the rights, or opposing steps taken to enforce the rights; or

(o) the services are the acceptance of an obligation to refrain from pursuing or exercising in whole or in part rights listed in paragraph (n) to the extent that the rights are for use outside New Zealand; or

(p) the services are the acceptance of an obligation to refrain from carrying on a taxable activity if the activity would have occurred outside New Zealand; or

(q) the services are financial services that are supplied in respect of a taxable period, by a registered person who has made an election under section 20F, to a registered person who makes supplies of goods and services such that taxable supplies that are not charged with tax at the rate of 0% under this paragraph or under paragraph (r) make up not less than 75% of the total value of the supplies in respect of—

(i) a 12-month period that includes the taxable period; or

(ii) a period acceptable to the Commissioner; or

(r) the services are financial services that are supplied in respect of a taxable period, by a registered person who has made an election under section 20F, to a person who is a member of a group of companies under the Income Tax Act 2007 and—

(i) the members of the group make supplies of goods and services to persons who are not members of the group in respect of—

(A) a 12-month period that includes the taxable period; or

(B) a period acceptable to the Commissioner; and

(ii) not less than 75% of the total value of the supplies referred to in subparagraph (i) consists of taxable supplies that are not charged with tax at the rate of 0% under this paragraph or under paragraph (q); or

(s) the services are an emissions unit and the supply is the transfer of the emissions unit, other than a transfer by the Crown under—

(i) an agreement relating to a project to reduce emissions:

(ii) a negotiated greenhouse agreement, to a person because the person exceeds the milestone targets under the agreement:

(t) the services are an emissions unit, and the supply is the surrender of the emissions unit under section 63 of the Climate Change Response Act 2002; or

(u) the services are supplied to or by the Crown as consideration for a supply—

(i) for which there is no payment of a price; and

(ii) that is chargeable at the rate of 0% under paragraph (s) or (t); or

(v) *[Repealed]*

(w) the supply is a sale or other disposal of services that are a unit—

(i) issued by reference to the sequestration, or avoidance of emission, of human-induced greenhouse gases; and

(ii) other than an emissions unit; and

(iii) verified to an internationally recognised standard; or

(x) the services are remote services to which section 8(3)(c) applies that are provided to a registered person and the supplier has chosen under section 8(4D) to treat the supply as made in New Zealand.

(1B) Subsection (1)(j) does not apply to a supply of services that is treated by section 8(4B) as being made in New Zealand unless the nature of the services is such that the services can be physically received at no time and place other than the time and place at which the services are physically performed.

(1C) For the purposes of subsection (1)(jb), the services that are the arranging of the underlying services may include more than 1 supply if the supplies are made to facilitate the supply of the underlying services.

(1D) Subsection (1)(a), (c), (cb), (d), and (f) do not apply to a supply, by a registered person who is a redeliverer and supplier under section 60E, of services in relation to a supply of distantly taxable goods that is charged with tax under section 8 at a rate of more than zero.

(2) Subsection (1)(k) and (1)(l) do not apply to a supply of services under an agreement that is entered into, whether directly or indirectly, with a person (person A) who is a non-resident if—

(a) the performance of the services is, or it is reasonably foreseeable at the time the agreement is entered into that the performance of the services will be, received in New Zealand by another person (person B), including—

(i) an employee of person A; or

(ii) if person A is a company, a director of the company; and

(b) it is reasonably foreseeable, at the time the agreement is entered into, that person B will not receive the performance of the services in the course of making taxable or exempt supplies.

(3) For the purpose of subsection (1)(k), (1)(l) and (1)(ma), and subsection (1)(n) as modified by subsection (4)(b), **outside New Zealand**, for a company or an unincorporated body that is not resident, includes a minor presence in New Zealand, or a presence that is not effectively connected with the supply.

(3B) For the purpose of subsection (1)(k), **outside New Zealand**, for a natural person, includes a minor presence in New Zealand that is not directly in connection with the supply.

(4) Subsection (1)(n) applies only to the extent that—

(a) the rights are for use outside New Zealand; or

(b) the services are supplied to a person who is a non-resident and who is outside New Zealand when the services are performed.

(5) This section does not apply to supplies of telecommunications services.

(6) The availability of a deduction under subsection (1)(q) and (r) must be determined using a method allowed by section 20E.

(7) Subsection (1)(x) does not apply to a supply of services for which the supplier subsequently makes an election under section 19K(9).

Section 11A: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 90(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 11A(1)(b): amended, on 5 April 2025, by section 486 of the Civil Aviation Act 2023 (2023 No 10).

Section 11A(1)(b): amended, on 1 June 2004, by section 41(3) of the Civil Aviation Amendment Act 2004 (2004 No 8).

Section 11A(1)(bb): inserted, on 26 March 2003, by section 156(1) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 11A(1)(c): amended, on 30 March 2022, by section 11 of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 11A(1)(cb): inserted, on 25 November 2003 (applying to supplies made on or after 25 November 2003), by section 149(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(cb)(ii): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11A(1)(d): amended, on 25 November 2003 (applying to supplies made on or after 25 November 2003), by section 149(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(e): replaced, on 1 April 2017, by section 353(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(i): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 11A(1)(iba): inserted, on 30 March 2025, by section 209(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 11A(1)(ib): inserted, on 30 March 2017, by section 353(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(j): replaced (with effect on 1 October 2016), on 30 March 2017, by section 353(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(jb): inserted (with effect on 1 October 2016), on 30 March 2017, by section 353(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(jbb): inserted (with effect on 1 October 2016), on 26 June 2019, by section 16(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 11A(1)(jc): replaced (with effect on 1 April 2024), on 29 March 2025, by section 209(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 11A(1)(jd): inserted, on 1 April 2024, by section 134 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 11A(1)(k): amended, on 25 November 2003, by section 149(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(k)(i): replaced, on 1 April 2017, by section 353(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(k)(ii): replaced, on 1 April 2017, by section 353(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(k)(ii): amended (with effect on 30 March 2025), on 30 March 2026, by section 155 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 11A(1)(k)(iii): inserted, on 1 April 2017, by section 353(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1)(l): amended, on 25 November 2003, by section 149(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(m): substituted, on 25 November 2003, by section 149(4) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(m)(i): amended (with effect on 17 May 2007), on 19 December 2007, by section 274 of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 11A(1)(maa): inserted, on 30 June 2014, by section 189(1) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 11A(1)(ma): inserted, on 17 October 2002 (applying on and after 1 August 2002), by section 100(1) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 11A(1)(ma)(ii): amended, on 25 November 2003, by section 149(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(p): amended, on 1 January 2005, by section 149(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(q): added, on 1 January 2005, by section 149(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(r): added, on 1 January 2005, by section 149(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(1)(r): amended, on 29 March 2024, by section 164 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 11A(1)(r): 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 11A(1)(r)(ii): amended, on 1 January 2009 (applying to supplies made on or after 1 January 2009), by section 80(1) of the Climate Change Response (Emissions Trading) Amendment Act 2008 (2008 No 85).

Section 11A(1)(s): substituted (with effect on 1 July 2010), on 7 September 2010, by section 191(1) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 11A(1)(t): added, on 1 January 2009 (applying to supplies made on or after 1 January 2009), by section 80(1) of the Climate Change Response (Emissions Trading) Amendment Act 2008 (2008 No 85).

Section 11A(1)(u): substituted (with effect on 1 July 2010), on 21 December 2010, by section 11 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 11A(1)(v): repealed (with effect on 1 July 2010), on 7 September 2010, by section 191(2) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 11A(1)(w): added, on 1 April 2010, by section 710(3) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 11A(1)(w)(iii): amended, on 1 October 2016, by section 58(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 11A(1)(x): inserted, on 1 October 2016, by section 58(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 11A(1B): substituted, on 1 January 2005, by section 145(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 11A(1C): inserted (with effect on 1 October 2016), on 30 March 2017, by section 353(5) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 11A(1D): inserted, on 1 December 2019, by section 16(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 11A(2): amended, on 25 November 2003, by section 149(7) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(3): amended, on 17 October 2002 (applying on and after 1 August 2002), by section 100(2) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 11A(3B): inserted, on 30 June 2014, by section 189(2) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 11A(4)(b): amended, on 25 November 2003, by section 149(7) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11A(5): added, on 1 July 2003, by section 156(2) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 11A(6): added, on 1 January 2005, by section 145(2) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 11A(7): inserted, on 1 October 2016, by section 58(3) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 11A(7): amended (with effect on 1 April 2023), on 29 March 2025, by section 209(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

11AB Zero-rating of telecommunications services

(1) A supply of services that is chargeable with tax under section 8 must be charged at the rate of 0% if—

(a) the services are the supply of telecommunications services to an overseas telecommunications supplier by a telecommunications supplier who is a resident; or

(b) the services are the supply of telecommunications services to a person, not being an overseas telecommunications supplier, for a telecommunications service that is initiated outside New Zealand under section 8(9); or

(c) the services are inbound mobile roaming services supplied to a non-resident.

(2) Subsection (1)(b) does not apply to outbound mobile roaming services.

Section 11AB: inserted, on 1 July 2003, by section 157 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 11AB(1)(a): amended, on 25 November 2003, by section 150(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11AB(1)(b): amended, on 1 April 2022, by section 185(1) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11AB(1)(b): amended (with effect on 1 July 2003), on 25 November 2003, by section 150(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11AB(1)(c): inserted, on 1 April 2022, by section 185(1) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11AB(2): inserted, on 1 April 2022, by section 185(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

11B Zero-rating of some supplies by territorial authorities or water organisations, some supplies involving contributions to local authorities or water organisations

(1) A supply of services that is chargeable with tax under section 8 must be charged at the rate of 0% if the supplier is a territorial authority and the consideration for the supply is proceeds from the local authorities petroleum tax paid to the supplier under section 198 of the Local Government Act 1974.

(1B) If a supply under section 5(7B) of goods and services by a local authority or a water organisation to a registered person is chargeable with tax under section 8, the supply must be charged at the rate of 0% to the extent that the contribution made by the registered person to the local authority or the water organisation consists of land.

(1C) If a supply under section 5(7C) of goods and services by a person to a local authority or a water organisation is chargeable with tax under section 8, the supply must be charged at the rate of 0% if the local authority or the water organisation is a registered person.

(1D) *[Repealed]*

(1E) *[Repealed]*

(2) For the purpose of subsection (1)—

local authorities petroleum tax is local authorities petroleum tax levied in accordance with Part 11 of the Local Government Act 1974

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

Section 11B: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 90(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 11B heading: amended, on 27 August 2025, by section 32(1) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B heading: amended, on 27 August 2025, by section 32(2) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B heading: amended, on 25 November 2003, by section 151(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11B(1B): inserted, on 25 November 2003 (applying to contributions that are made on or after 25 November 2003), by section 151(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11B(1B): amended, on 27 August 2025, by section 32(3) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B(1B): amended, on 27 August 2025, by section 32(4) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B(1C): inserted, on 25 November 2003 (applying to contributions that are made on or after 25 November 2003), by section 151(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 11B(1C): amended, on 27 August 2025, by section 32(5) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B(1C): amended, on 27 August 2025, by section 32(6) (and see section 32(7) for application) of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 11B(1D): repealed, on 6 August 2010, by section 5(3) of the Affordable Housing: Enabling Territorial Authorities Act Repeal Act 2010 (2010 No 101).

Section 11B(1E): repealed, on 6 August 2010, by section 5(3) of the Affordable Housing: Enabling Territorial Authorities Act Repeal Act 2010 (2010 No 101).

Section 11B(2) **territorial authority**: substituted, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

11C Treatment of supplies by operators of loyalty programmes

(1) This section applies when an operator of a loyalty programme makes a supply of services by entering into an arrangement (a **loyalty transaction**) with

another person (the **purchaser**) through which the operator receives consideration for providing loyalty points to a third person as directed by the purchaser.

(2) The operator may defer the time of the supply of the services under section 9(9) to the time at which loyalty points are redeemed for reward if they meet the requirements of subsections (3) to (5).

(3) The first requirement is that 25% or more of the operator's taxable supplies must be zero-rated supplies of goods or services. The 25% threshold—

(a) may be met by including the taxable activity of an associated person:

(b) must be met for the 12-month period that ends with the month in which the supply of services under the loyalty transaction is made, and the operator must have reasonable grounds for believing the threshold will be met for the 12-month period that begins with the month in which that supply of services is made.

(4) The second requirement is that—

(a) the operator or an associated person must make supplies of goods or services in a business activity (the **main business activity**) that is an activity other than a business of operating a loyalty programme; and

(b) the loyalty points supplied by the operator must only be able to be redeemed for reward as part of the main business activity.

(5) The third requirement is that when the loyalty points are redeemed, the operator must be able to identify whether—

(a) tax under section 8 has been imposed on the supply of the loyalty points:

(b) the time of supply has been deferred under section 9(9).

(6) If the operator has a partner in an associated loyalty programme, the second requirement is still treated as met if, in addition to those requirements, loyalty points supplied by the operator are able to be redeemed for reward by the partner.

Section 11C: inserted, on 6 October 2009, by section 711 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

12 Imposition of goods and services tax on imports

(1) Notwithstanding anything in this Act, a tax to be known as goods and services tax shall be levied, collected, and paid in accordance with the provisions of this section at the rate of 15% on the importation of goods (not being fine metal) into New Zealand, being goods that are—

(a) entered therein, or delivered, for home consumption under the Customs and Excise Act 2018; or

(b) entered for delivery to a manufacturing area licensed under section 59 of the Customs and Excise Act 2018; or

(c) before their entry, or delivery, for home consumption or, as the case may be, entry for delivery to a manufacturing area licensed under section

59 of the Customs and Excise Act 2018, dealt with in breach of any provision of the Customs and Excise Act 2018,—

by reference to the value of the goods as determined under subsection (2).

(1A) Goods and services tax is not payable under subsection (1) for any goods if the chief executive of the New Zealand Customs Service is satisfied that, at the time of importation or entry for home consumption under the Customs and Excise Act 2018,—

(a) the goods are intended solely for the use of an organisation, visiting force, expedition, or other body approved by the chief executive of the New Zealand Customs Service that may be established or temporarily based in New Zealand under an agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of another State, the United Nations, or any other international organisation; or

(b) the goods are intended solely for the use of a person temporarily resident in New Zealand for the purpose of serving as a member of any approved organisation, visiting force, expedition, or other body.

(1AB) Goods and services tax is not payable under subsection (1) for any goods if the chief executive of the New Zealand Customs Service is satisfied that, at the time of importation or entry for home consumption under the Customs and Excise Act 2018 (the **current importation**),—

(a) goods and services tax has been paid on the importation or entry for home consumption of the goods or substantially the same goods on another occasion (the **original importation**) before the current importation; and

(b) the goods and services tax paid on the original importation goods has not been refunded, drawnback, or otherwise remitted; and

(c) the goods of the current importation are goods that are the replacement, repair, or refurbishment of the original importation goods under a written warranty or a written returns policy.

(1B) For the purposes of subsection (1), the value of distantly taxable goods does not include the amounts referred to in subsection (2)(a) and (c) if a registered person before the importation includes tax under section 8 at a rate of more than zero in the price of a supply of the goods.

(1C) For the purposes of determining whether an item of goods in a consignment is goods to which subsection (1B) applies, the price, before the importation, of the supply of the item is treated as not including tax under section 8 at a rate of more than zero unless the information available to the New Zealand Customs Service at the time of the importation of the item—

(a) sufficiently identifies the item and the registered person who includes the tax in the price of the supply of the item:

(b) is information relating to the item that is acceptable to the Commissioner for the purposes of this subsection.

(2) For the purposes of subsection (1), the value of goods imported into New Zealand shall be the sum of the following amounts (excluding any tax charged under this Act):

(a) the amount of the value of the goods determined in accordance with Schedule 4 of the Customs and Excise Act 2018 (whether or not duty is payable under that Act); and

(b) the amounts of duty (if any) and tax (if any) payable on those goods under the Customs and Excise Act 2018, but not including any tax levied or charged under this Act; and

(c) the amount paid or payable to transport the goods to New Zealand and to insure the goods for such transport, if not already included under paragraph (a); and

(d) the amount of levy paid or payable on goods under the Climate Change Response Act 2002.

(3) Subject to this section, tax levied under subsection (1) shall be collected and paid in accordance with the Customs and Excise Act 2018.

(4) The following provisions shall apply to the collection, payment, and enforcement of goods and services tax levied under subsection (1):

(a) the Customs and Excise Act 2018, except—

(i) the provisions referred to in paragraphs (b) to (d) of this subsection; and

(ii) sections 146, 153, and 404; and

(b) sections 151 and 152 of the Customs and Excise Act 2018:

provided that this paragraph shall apply only in respect of goods that are imported by the same person as the person who exported them from New Zealand if, at the time of their export from New Zealand, those goods were not—

(i) a supply of goods charged with tax at the rate of 0% pursuant to section 11; or

(ii) a supply of goods, made before 1 October 1986, that would have been charged with tax at the rate of 0% pursuant to section 11 if the supply of those goods had taken place on 1 October 1986; and

(c) sections 142 to 145, 149, 150, and 406 of the Customs and Excise Act 2018:

provided that this paragraph shall not apply to any registered person in respect of goods imported for the purpose of carrying on that person's taxable activity if the person is entitled to make an input tax deduction under section 20(3) in respect of the goods; and

(d) section 147 of the Customs and Excise Act 2018, where a person imports goods and the person is either not a registered person or the person is a registered person but not entitled to make an input tax deduction under section 20(3) in respect of the imported goods, if—

(i) the imported goods or substantially the same goods are exported by the person within 12 months of the goods' importation:

(ii) the imported goods or substantially the same goods are exported by the person as a return under a written warranty or a written returns policy in effect at the time of the export; and

(e) reference numbers 40, 45, 70, 71, 80, 81, and 82 of Part 2 of the Tariff (as defined in section 2(1) of the Tariff Act 1988) if—

(i) the goods are entitled to be entered under any of these reference numbers; or

(ii) the goods are entitled to be entered duty free under Part 1 of the Tariff (as so defined), but would have been entitled to be entered under any of these reference numbers if the goods had been dutiable under Part 1 of the Tariff (as so defined).

(f) *[Repealed]*

(5) No liability to goods and services tax shall arise under any provision of the Customs and Excise Act 2018 by virtue of the operation of subsection (3) or subsection (4).

(6) For the purposes of this section—

(a) the terms **fine metal**, **New Zealand**, **person**, and **registered person** have the same meanings as defined in section 2:

(b) the term **taxable activity** has the same meaning as defined in section 6.

Section 12: substituted, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 12(1): amended, on 20 May 2010 (applying to the importation of goods on or after 1 October 2010), by section 47(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 12(1)(a): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(1)(b): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(1)(c): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(1A): inserted, on 27 September 2001, by section 3 of the Goods and Services Tax Amendment Act 2001 (2001 No 68).

Section 12(1A): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(1AB): inserted, on 24 September 2025, by section 17(1) of the Customs (Levies and Other Matters) Amendment Act 2025 (2025 No 51).

Section 12(1B): inserted, on 1 December 2019, by section 17 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 12(1B): amended, on 23 March 2020, by section 246 of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 12(1C): inserted, on 1 December 2019, by section 17 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 12(2)(a): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(2)(b): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(2)(c): amended, on 1 January 2013, by section 103 of the Climate Change Response (Emissions Trading and Other Matters) Amendment Act 2012 (2012 No 89).

Section 12(2)(d): inserted, on 1 January 2013, by section 103 of the Climate Change Response (Emissions Trading and Other Matters) Amendment Act 2012 (2012 No 89).

Section 12(3): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(4)(a): replaced, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(4)(b): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(4)(c): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 12(4)(c) proviso: amended, on 10 October 2000 (applying on and after 10 October 2000), by section 91(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 12(4)(d): replaced, on 24 September 2025, by section 17(2) of the Customs (Levies and Other Matters) Amendment Act 2025 (2025 No 51).

Section 12(4)(e): substituted, on 1 January 2010, by section 9(6) of the Tariff Amendment Act 2009 (2009 No 62).

Section 12(4)(e): amended, on 1 April 2026, by section 156 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 12(4)(f): repealed, on 10 October 2000 (applying on and after 10 October 2000), by section 91(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 12(5): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

12B Reimbursement of tax by supplier if recipient charged tax on both supply and importation

(1) This section applies if a registered person makes a supply of goods, that involves the importation of the goods into New Zealand and is treated as being a supply of distantly taxable goods charged with tax at a rate of more than zero, and receives consideration for the supply that includes an amount as tax charged under section 8 on the supply.

(2) The registered person must reimburse the recipient of the supply for the amount received as tax charged under section 8 if the supplier receives a request from the recipient and a declaration from the recipient, or other confirmation, that the amount of tax charged under section 12 on the importation was paid when the goods were imported.

Section 12B: inserted, on 1 December 2019, by section 18 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

12C Information for importation of goods including distantly taxable goods

A registered person who makes a supply of distantly taxable goods, on which tax at a rate greater than 0% is charged under section 8(1), must take reasonable steps to ensure that the New Zealand Customs Service has available, by the time of the importation of the goods,—

(a) the name and registration number of the registered person:

(b) information indicating the items included in the supply, or imported with the supply, for which the amount of tax included in the price of the supply is more than zero:

(c) information indicating the items included in the supply, or imported with the supply, for which the amount of tax included in the price of the supply is zero:

(d) information that is acceptable to the Commissioner in substitution for information referred to in paragraphs (a) to (c).

Section 12C: inserted, on 1 April 2023, by section 12(1) (and see section 12(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

13 Imposition of goods and services tax on goods liable to excise duty and supplied at in bond prices

[Repealed]

Section 13: repealed, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

14 Exempt supplies

(1) The following supplies of goods and services shall be exempt from tax:

(a) the supply of any financial services (together with the supply of any other goods and services, supplied by the supplier of those financial services, which are reasonably incidental and necessary to that supply of financial services), not being a supply referred to in subsection (1B):

(i) *[Repealed]*

(ii) *[Repealed]*

(b) the supply by any non-profit body of any donated goods and services:

(c) the supply of accommodation in any dwelling by way of—

(i) hire; or

(ii) a service occupancy agreement; or

(iii) a licence to occupy:

(ca) the supply of leasehold land by way of rental (not being a grant or sale of the lease of that land) to the extent that that land is used for the principal purpose of accommodation in a dwelling erected on that land:

(cb) the supply of property by way of lease that is to be used for the principal purpose of accommodation in a dwelling by any person, other than a registered person in the course or furtherance of a taxable activity:

(d) the supply, being a sale, by any registered person in the course or furtherance of any taxable activity of—

(i) any dwelling; or

(ii) the reversionary interest in the fee simple estate of any leasehold land,—

that has been used by the registered person for a period of 5 years or more before the date of the supply exclusively for the making of any supply or supplies referred to in paragraph (c), (ca), or (cb):

(e) the supply of any fine metal, not being a supply which, but for this paragraph, would be charged with tax at the rate of 0% pursuant to section 11.

(1B) The following supplies are excluded from the exemption under subsection (1):

(a) a supply of financial services that, in the absence of subsection (1)(a), would be charged with tax at the rate of 0% under section 11A:

(b) a supply described in paragraph (b) of the definition of associated supply:

(c) a supply of goods and services which (although being part of a supply of goods and services which, but for this paragraph, would be an exempt supply under subsection (1)(a)) is not in itself, as between the supplier of that first-mentioned supply and the recipient, a supply of financial services in respect of which subsection (1)(a) applies.

(2) A supplier and a recipient may agree, recording their agreement in a document, that a supply under subsection (1)(cb) is not an exempt supply if—

(a) the lease was entered into before 16 May 2000; and

(b) the supplier has, before 16 May 2000, treated a supply under the lease as being a taxable supply.

(3) An amount is treated as being consideration for an exempt supply if it is—

(a) penalty or default interest, or a charge in the nature of penalty or default interest, that is imposed—

(i) under a contract for the supply of goods and services:

(ii) under an enactment:

(b) a penalty imposed on unpaid rates under the Local Government (Rating) Act 2002:

(c) a postponement fee, or a part of a postponement fee, that is imposed under section 88 of the Local Government (Rating) Act 2002 and that

relates to financial costs of the local authority arising from a postponement of rates.

Section 14(1)(a): substituted, on 19 December 1989 (applying to supplies made on or after 19 December 1989), by section 8(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 14(1)(a): amended, on 3 April 2006, by section 289(1)(a) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 14(1)(a)(i): repealed, on 3 April 2006, by section 289(1)(b) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 14(1)(a)(ii): repealed, on 3 April 2006, by section 289(1)(b) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 14(1)(c): substituted, on 1 August 1990 (applying to supplies made on or after 1 August 1990), by section 6(1) of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 14(1)(ca): inserted (with effect on 3 December 1985), on 8 August 1986, by section 12(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 14(1)(cb): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 92(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 14(1)(d): substituted, on 1 August 1990 (applying to supplies made on or after 1 August 1990), by section 6(2) of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 14(1)(d): amended, on 26 June 2019, by section 19 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 14(1)(e): added (with effect on 3 December 1985), on 8 August 1986, by section 12(3) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 14(1)(e): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 92(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 14(1B): inserted, on 3 April 2006 (applying in relation to the insertion of section 14(1B)(b) for supplies of financial services that are made on or after 3 April 2006), by section 289(2) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 14(2): added, on 10 October 2000 (applying on and after 10 October 2000), by section 92(5) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 14(2): amended, on 2 June 2016, by section 186 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 14(3): substituted, on 25 November 2003 (applying to an amount of penalty, interest, charge or fee that is imposed on or after 1 July 2003), by section 152(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Part 3
Returns and payment of tax

15 Taxable periods

(1) A registered person's taxable period must be one of the following:

(a) a 6-month period, if subsection (2) applies:

(b) a 2-month period:

(c) a 1-month period, if subsection (3) or (4) applies.

(2) A person's taxable period may be a 6-month period if the person applies to the Commissioner to pay on that basis and—

(a) the person's taxable supplies in a 12-month period are no more, and are not likely to be more, than $500,000:

(b) the person makes 80% or more of the person's taxable supplies for an income year during a period of 6 months or less that ends with, or less than 1 month before, the end of the income year and has not had a 6-month period as a taxable period under this paragraph in the 24-month period before the application.

(3) A person's taxable period may be a 1-month period if the person applies to the Commissioner to pay on that basis.

(4) A person's taxable period must be a 1-month period if the person's taxable supplies in a 12-month period are more, or are likely to be more, than $24,000,000.

(5) For the purposes of subsections (2) and (4),—

(a) the 12-month period is a period that starts on the first day of a month and ends on the last day of a month or is a period of approximately 12 months consisting of taxable periods approved for the person:

(b) the amount of a person's taxable supplies does not include the amount of taxable supplies arising as part of—

(i) the ending, including a premature ending, of a taxable activity carried on by the person:

(ii) a substantial and permanent reduction in the size or scale of a taxable activity carried on by the person:

(iii) the replacement of plant or a capital asset used in a taxable activity carried on by the person:

(c) the Governor-General, from time to time, may declare by Order in Council another amount as the limit applying to the value of a person's taxable supplies.

(6) Despite subsections (1) to (4), the taxable period of a non-resident supplier whose only supplies in New Zealand are supplies of distantly taxable goods, or remote services to which section 8(3)(c) applies, or listed services referred to in section 8C, is a 3-month period, based on a first quarter ending on 31 March.

(7) Despite subsection (6), a non-resident supplier of distantly taxable goods that becomes a registered person in the period beginning on 1 December 2019 and ending on 31 December 2019 has a first taxable period of 1 December 2019 to 31 March 2020.

(8) An order under subsection (5)(c) 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 15: substituted, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 15(1): amended (with effect on 30 March 2022), on 29 March 2025, by section 210(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15(2): replaced, on 30 March 2017, by section 354 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 15(5)(a): amended (with effect on 30 March 2022), on 29 March 2025, by section 210(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15(5)(a): amended, on 30 March 2022, by section 13(2) (and see section 13(3) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15(6): replaced, on 1 April 2017, by section 59(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 15(6): amended, on 30 March 2025, by section 210(3)(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15(6): amended, on 30 March 2025, by section 210(3)(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15(7): inserted, on 1 December 2019, by section 20(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 15(8): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

15A Change in registered person's taxable period

[Repealed]

Section 15A: repealed, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

15AB Transitional provision: alignment of taxable periods with balance dates

[Repealed]

Section 15AB: repealed, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

15B Taxable periods aligned with balance dates

(1) Unless section 15(3) or (4) applies, a person with a provisional tax liability must have a taxable period that is either a 2-month period or a 6-month period.

(2) A person must have a taxable period that is aligned with the person's balance date under section 33 or 38 of the Tax Administration Act 1994, reflecting the applicable payment dates in Schedule 3, Part A of the Income Tax Act 2007.

(3) For the purposes of subsection (2), a person whose balance date changes during an income year must,—

(a) before the new balance date, use the payment frequency applying at the start of the income year:

(b) after the new balance date, use the cycle of taxable periods starting on the first day of the new income year.

(4) If a person's cycle of taxable periods is not aligned with the person's balance date and the person has a provisional tax liability for a tax year, the Commissioner must adjust the person's taxable periods by truncating the last taxable period before the balance date so that the taxable period and income year end on the same date.

(4B) For the purposes of subsection (4), a person's cycle of taxable periods is aligned with their balance date if the person's last taxable period before the balance date ends on a date approved by the Commissioner under section 15EB(2).

(5) The Commissioner may make the adjustment in subsection (4) if—

(a) the person's income tax liability indicates that a provisional tax liability is likely to arise:

(b) the person asks for the adjustment.

(6) In this section, **balance date**, for a registered person mean,—

(a) if neither of paragraphs (b) and (c) applies, the person's annual balance date for their accounts for the income year corresponding to the tax year for which the person must provide a return of income under the Tax Administration Act 1994:

(b) if the person has an income year that coincides with the tax year or is not required to provide a return of income for the tax year, 31 March:

(c) if the person is a non-resident company that does not have a fixed establishment in New Zealand, 31 March.

Section 15B: inserted, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 15B(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 15B(4): amended (with effect on 30 March 2022), on 29 March 2025, by section 211(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15B(4B): replaced (with effect on 30 March 2022), on 29 March 2025, by section 211(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

15C Changes in taxable periods

(1) A person to whom section 15(1)(b) or (c) applies may change the person's taxable period to a 6-month period if the person meets the requirements of section 15(2).

(2) A person to whom section 15(1)(a) applies, who does not meet the requirement of section 15(2)(b) and fails to meet the requirement of section 15(2)(a) in relation to a 12-month period, is required to change the person's taxable period at the end of the taxable period ending on or after the end of the 12-month period, if subsection (2B) does not apply.

(2B) A person who fails to meet the requirement of section 15(2)(a) in relation to a 12-month period is relieved from the requirement under subsection (2) to change the person's taxable period if the person—

(a) is likely to meet the requirement of section 15(2)(a) in relation to the following 12-month period; and

(b) is not relieved by this subsection from a requirement under subsection (2) arising from a failure to meet the requirement of section 15(2)(a) in relation to the preceding 12-month period.

(3) A person to whom section 15(1)(a) applies may apply to the Commissioner, in a way acceptable to the Commissioner, to change the person's taxable period to a 2-month period.

(3B) A person to whom section 15(1)(a) or (b) applies may apply to the Commissioner, in a way acceptable to the Commissioner, to change the person's taxable period to a 1-month period.

(3C) A person to whom section 15(1)(c) applies may apply to the Commissioner, in a way acceptable to the Commissioner, to change the person's taxable period to a 2-month period unless section 15(4) applies.

(4) A person whose taxable period is based on a 6-month or 2-month cycle is treated as having changed to a 1-month cycle if—

(a) the threshold in section 15(4) applies at the end of a taxable period to the person's taxable supplies; and

(b) the person has not notified the Commissioner of a change of status under section 53(1)(ca) before the end of the next taxable period.

(4B) Subsection (4C) applies when a non-resident person who has a 3-month taxable period makes supplies in New Zealand that do not meet the requirements of section 15(6).

(4C) The person must apply to the Commissioner for a change to one of the taxable periods set out in section 15(1) and determined under section 15(2) to (5). The person must make the change at the end of the first taxable period in which their supplies do not meet the requirements of section 15(6).

(5) A return provided after a change in taxable period must not include amounts for a period for which a return has already been provided.

Section 15C: inserted, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 15C(1): replaced, on 30 March 2017, by section 355(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 15C(1): amended (with effect on 30 March 2022), on 29 March 2025, by section 212(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15C(1): amended, on 30 March 2022, by section 15(1) (and see section 15(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15C(2): replaced, on 30 March 2017, by section 355(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 15C(2B): inserted, on 30 March 2017, by section 355(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 15C(3): amended (with effect on 30 March 2022), on 29 March 2025, by section 212(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15C(3): amended, on 30 March 2022, by section 15(2) (and see section 15(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15C(3B): inserted, on 1 October 2007, by section 214(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 15C(3B): amended (with effect on 30 March 2022), on 29 March 2025, by section 212(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15C(3B): amended, on 30 March 2022, by section 15(3) (and see section 15(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15C(3C): inserted, on 1 October 2007, by section 214(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 15C(3C): amended (with effect on 30 March 2022), on 29 March 2025, by section 212(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15C(3C): amended, on 30 March 2022, by section 15(4) (and see section 15(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15C(4B): inserted (with effect on 30 March 2022), on 29 March 2025, by section 212(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15C(4C): inserted (with effect on 30 March 2022), on 29 March 2025, by section 212(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

15D When changes in basis of taxable periods take effect

(1) This section applies if a registered person, who qualifies under section 15,—

(a) applies under section 15B(5)(b) or 15C to change the basis on which the person's taxable period is set; or

(ab) *[Repealed]*

(b) is required because of section 39B of the Tax Administration Act 1994 to change the basis on which the person's taxable period is set.

(2) A change in taxable period under subsection (1)(a) or (b) takes effect at the end of the taxable period in which the person applies or is required to change the basis on which the person's taxable period is set.

(2BA) Despite subsection (2), the change in taxable period under subsection (1)(a) or (b) takes effect on the date of the person's registration in the case of a registered person who applies to change the basis on which their taxable period is set—

(a) if the person registered under this Act in November, on or before 20 January following that registration; or

(b) in all other cases, within 35 days after the end of the month in which the person registered under this Act.

(2B) *[Repealed]*

(3) Despite subsections (2) and (2BA), for a person to whom section 15B applies, the Commissioner must adjust the effective date of the change in taxable period if, as a result of the change, the person's taxable period is not aligned with the person's balance date.

(3B) *[Repealed]*

(4) Section RC 27 of the Income Tax Act 2007 overrides this section.

Section 15D heading: replaced (with effect on 30 March 2022), on 29 March 2025, by section 213(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15D: inserted, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 15D(1)(a): amended (with effect on 30 March 2022), on 29 March 2025, by section 213(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15D(1)(a): amended, on 1 October 2007, by section 215(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 15D(1)(ab): repealed (with effect on 30 March 2022), on 29 March 2025, by section 213(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15D(2): amended, on 30 March 2022, by section 16(3) (and see section 16(6) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 15D(2BA): inserted, on 31 March 2026, by section 157(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 15D(2B): repealed (with effect on 30 March 2022), on 29 March 2025, by section 213(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15D(3): amended, on 31 March 2026, by section 157(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 15D(3B): repealed (with effect on 30 March 2022), on 29 March 2025, by section 213(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15D(4): 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).

15E Meaning of end of taxable period

(1) A taxable period ends on the last day of a month.

(2) Despite subsection (1), a taxable period may have an end date that is not the last day of a month if the Commissioner approves a change in end date for a registered person under section 15EB. However, a registered person who has a change of end date approved under section 15EB(2) may subsequently choose to use the default end date under subsection (1).

(2B) A person who chooses to use the default end date as described in subsection (2) must notify the Commissioner of the change.

(2C) *[Repealed]*

(3) Subsection (4) applies if 1 or more of the following events occurs in relation to a registered person:

(a) the natural person dies or is made bankrupt:

(b) the company goes into liquidation or receivership, or ceases to exist on amalgamation (as defined in section YA 1 of the Income Tax Act 2007).

(4) Despite subsection (1), if an event referred to in subsection (3) occurs, the date of the event is treated as the end of the person's taxable period.

Section 15E: inserted, on 1 October 2007, by section 291(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 15E(2): replaced (with effect on 30 March 2022), on 29 March 2025, by section 214 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15E(2B): replaced (with effect on 30 March 2022), on 29 March 2025, by section 214 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15E(2C): repealed (with effect on 30 March 2022), on 29 March 2025, by section 214 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 15E(3)(b): 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).

15EB Commissioner's approval for changes in end dates of taxable periods

(1) Despite section 15E(1), the Commissioner may give approval under subsection (2) for a change in end date of a registered person's taxable period in order to reduce the compliance costs that would arise if the person's taxable period was required to end on the last day of a month. For example, they may have accounting systems that are not aligned with the cycle of calendar months, or they may intend to become a member of a GST group or leave a group during a taxable period.

(2) On application by the person, the Commissioner may approve a change in the end date of their taxable period to a day that is not the last day of a month if the Commissioner is satisfied that—

(a) the person has good commercial reasons for the change of end date; and

(b) making the change is consistent with the purpose set out in subsection (1).

(3) The Commissioner may withdraw an approval of change of end date given under subsection (2) at any time if the Commissioner considers a requirement set out in subsection (2)(a) or (b) is not met.

(4) Subsection (5) applies—

(a) to a registered person other than—

(i) a person whose taxable period is a 6-month period under section 15(1)(a):

(ii) a non-resident supplier whose taxable period is a 3-month period under section 15(6); and

(b) when the person—

(i) has an accounting cycle that consists of 13 periods in a 12-month period that are each 4 weeks, or approximately 4 weeks, in length; and

(ii) in relation to the accounting cycle, has a change of end date approved under subsection (2).

(5) For the purposes of subsections (1) and (2), the Commissioner may prescribe a method that the person may use to determine an approved taxable period end date for their circumstances. The method must provide—

(a) a system of deciding the end dates for the person's taxable periods; and

(b) a way to enable the person to determine the corresponding due dates for the person's filing and payment obligations under this Act.

Section 15EB: replaced (with effect on 30 March 2022), on 29 March 2025, by section 215 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

15EC When changes in end dates of taxable periods take effect: initial approval

(1) When a registered person has approval under section 15EB(2) to change the end date of their taxable period, the change takes effect at—

(a) the end of the taxable period in which they make the application; or

(b) the end of a later taxable period nominated by them and approved by the Commissioner.

(2) Despite subsection (1), the Commissioner may approve a change in the end date of the person's taxable period to take effect at the start of the taxable period in which they apply for the change but only if they can show that it was

not practicable for them to apply for the change before the start of the period in which the change is to take effect.

(3) The approval of the change in end date continues to have effect until—

(a) the Commissioner withdraws the approval under section 15EB(3); or

(b) the person chooses to have the taxable period end date determined under section 15E(1); or

(c) the Commissioner approves a new end date for the taxable period under section 15EB(2).

Section 15EC: inserted (with effect on 30 March 2022), on 29 March 2025, by section 215 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

15ED When changes in end dates of taxable periods take effect: post-approval changes

(1) This section applies when a registered person, who has approval to change the end date of their taxable period under section 15EB(2), subsequently—

(a) chooses to use the default end date set out in section 15E(1):

(b) is required to use the default end date set out in section 15E(1) because—

(i) the Commissioner has withdrawn approval for the person's change in end date under section 15EB(3); and

(ii) no other end date has been approved for the person's taxable period under section 15EB(2).

(2) The later change in end date takes effect at—

(a) the end of the taxable period in which, as applicable,—

(i) the person chooses to use the default end date; or

(ii) the Commissioner withdraws approval for the change in end date under section 15EB(3); or

(b) the end of a later taxable period nominated by the person and approved by the Commissioner.

Section 15ED: inserted (with effect on 30 March 2022), on 29 March 2025, by section 215 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

16 Taxable period returns

(1) A registered person must provide a return setting out the amount of tax payable by them for a taxable period, calculated under section 20.

(2) A return required by subsection (1) must be provided on or before—

(a) the 28th of the month following the end of the taxable period, if paragraph (b) or (c) do not apply; or

(b) 15 January, if the month following the end of the taxable period is December; or

(c) 7 May, if the month following the end of the taxable period is April.

(3) If the circumstances of a non-profit body or a particular case mean a variation is required in the date on which a return must be provided, the Commissioner may vary the date.

(4) A person who ceases to be a registered person must provide a final return for the part of the last taxable period for which they were registered.

(5) A return required by subsection (4) must be provided on or before—

(a) the 28th of the month following the end of the taxable period, if paragraph (b) or (c) do not apply; or

(b) 15 January, if the month following the end of the taxable period is December; or

(c) 7 May, if the month following the end of the taxable period is April.

(6) A return must contain a notice of the assessment that must be made under section 92B of the Tax Administration Act 1994.

Section 16: substituted, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 292(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 16(2)(a): substituted, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 16(2)(b): substituted, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 16(2)(c): added, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(1) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 16(5)(a): substituted, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(2) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 16(5)(b): substituted, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(2) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 16(5)(c): added, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 216(2) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

17 Special returns

(1) Where goods are deemed to be supplied by a person pursuant to section 5(2), the person selling the goods, whether or not that person is a registered person, shall—

(a) furnish to the Commissioner in the prescribed form a return showing—

(i) that person's name and address and, if registered, registration number; and

(ii) the name, address, and, if registered, registration number of the person whose goods were sold; and

(iii) the date of the sale; and

(iv) the description and quantity of the goods sold; and

(v) the amount for which they were sold and the amount of tax charged on that supply; and

(vi) such other particulars as may be prescribed; and

(b) pay to the Commissioner the amount of tax charged on that supply; and

(c) furnish to the person whose goods were sold, details of the information shown on the return referred to in paragraph (a),—

and the person selling the goods and the person whose goods were sold shall exclude from any return, other than a return required pursuant to this subsection, which either or both may be required to furnish under this Act, the tax charged on that supply of goods.

(1B) The actions required of a person under subsection (1)(a) to (c) must be completed, on or before—

(a) the 28th of the month following the end of the month in which the relevant sale was made, if paragraphs (b) or (c) do not apply; or

(b) 15 January, if November is the month in which the relevant sale was made; or

(c) 7 May, if March is the month in which the relevant sale was made.

(2) Any amount of tax charged on any supply of goods to which this section applies shall be deemed, for the purposes of this Act, to be tax payable and shall be recoverable as a debt due to the Crown.

(3) A return must contain a notice of the assessment that must be made under section 92B of the Tax Administration Act 1994.

Section 17(1): amended (with effect on 30 November 2007), on 19 December 2007 (applying for taxable periods ending on or after 30 November 2007), by section 275(1) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 17(1): amended, on 22 June 1987, by section 5(a) of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 17(1): amended, on 22 June 1987, by section 5(d) of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 17(1)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 15(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 17(1)(a)(ii): amended, on 22 June 1987, by section 5(b) of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 17(1)(a)(vi): substituted (with effect on 3 December 1985), on 8 August 1986, by section 15(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 17(1)(c): substituted, on 19 December 1989, by section 10 of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 17(1B): inserted (with effect on 30 November 2007), on 19 December 2007 (applying for taxable periods ending on or after 30 November 2007), by section 275(2) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 17(1B): amended (with effect on 30 November 2007), on 21 December 2010 (applying to taxable periods ending on or after 30 November 2007), by section 12(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 17(3): added, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 147(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

18 Other returns

In addition to the returns specified in sections 16, 17, and 19B, the Commissioner may require any person, whether a registered person or not, to furnish (whether on that person's own behalf or as an agent or trustee) to the Commissioner such further or other returns in the prescribed form as and when the Commissioner requires for the purposes of this Act.

Section 18: amended, on 25 November 2003, by section 153 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

19 Accounting basis

(1) Subject to sections 19A to 19DB, every registered person must account for tax payable on an invoice basis for the purpose of section 20.

(1B) Despite subsection (1), if the Commissioner registers a non-resident person under section 54B, the person must account for tax payable on a payments basis for the purpose of section 20.

(2) The Commissioner may, on application in that behalf by a registered person, direct that for the purposes of section 20 the registered person account for tax payable—

(a) on a payments basis, if the registered person satisfies the requirements of section 19A(1); or

(b) on a hybrid basis.

(3) The Commissioner may, on application in that behalf by a registered person who pursuant to a direction of the Commissioner accounts for tax payable on a hybrid basis or a payments basis, direct that the registered person account for tax payable—

(a) on an invoice basis; or

(b) on a hybrid basis; or

(c) on a payments basis, if the registered person satisfies the requirements of section 19A(1).

(3B) Despite subsection (3), a liquidator, receiver, or administrator (as defined in section 239B of the Companies Act 1993) of a registered person who accounts

for tax payable on a payments basis may not apply to change the registered person's accounting basis to an invoice basis.

(4) Where the Commissioner gives a direction in respect of a registered person's accounting basis under subsection (2) or subsection (3) of this section or under section 19A(2), the registered person shall account for tax payable on the accounting basis directed by the Commissioner with effect from—

(a) the commencement of the taxable period immediately following the taxable period during which the direction is given by the Commissioner, in any case to which paragraph (b) or paragraph (c) does not apply; or

(b) the person's registration under this Act, where the direction is given by the Commissioner before the end of the first taxable period of the person that follows that registration; or

(c) the commencement of such other taxable period as the Commissioner considers equitable, where the Commissioner and the person so agree.

Section 19: substituted, on 1 April 1991 (applying to allow changes in a registered person's accounting basis in respect of taxable periods commencing on and after 1 April 1991), by section 3(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 19(1): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 95(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 19(1): amended (with effect on 1 April 2024), on 29 March 2025, by section 216 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 19(1B): inserted, on 1 April 2014, by section 126 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 19(2): amended, on 2 June 2016, by section 187(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 19(3): amended, on 2 June 2016, by section 187(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 19(3B): inserted, on 2 November 2012 (applying in relation to an application for a change to a registered person's accounting basis received on or after that date), by section 213 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

19A Requirements for accounting on payments basis

(1) The Commissioner shall not direct any registered person to account for tax payable on a payments basis under section 19 unless—

(a) the registered person is—

(i) *[Repealed]*

(ii) *[Repealed]*

(iii) a non-profit body; or

(iv) a non-resident; or

(b) in respect of the registered person—

(i) at the end of any month, the total value of the person's taxable supplies in the period of 12 months then ending has not exceeded

$2,000,000 (or such greater amount as the Governor-General may, from time to time, by Order in Council declare); or

(ii) in the period of 12 months beginning on the first day of any month, the total value of the person's taxable supplies is not likely to exceed the amount specified in or under subparagraph (i); or

(c) the Commissioner is satisfied that, due to the nature, volume, and value of taxable supplies made by the registered person and the nature of the accounting system employed by the person, it would be appropriate for the person to furnish returns under this Act on a payments basis.

(2) Where the Commissioner is satisfied (whether by a notification given by the registered person under section 53(1)(cb) or otherwise) that a registered person who has been directed to account for tax payable on a payments basis has ceased to satisfy the conditions set out in paragraphs (a) to (c) of subsection (1), the Commissioner shall either—

(a) direct that the registered person account for tax payable on an invoice basis; or

(b) on application by the registered person, direct that the registered person account for tax payable on a hybrid basis.

(3) For the purposes of subsection (2), a registered person shall not be treated as having ceased to satisfy the conditions of subsection (1) by reason only that the total value of the registered person's taxable supplies has exceeded, or as the case may be will exceed, the amount specified by or under subsection (1)(b) solely as a consequence of—

(a) any ending of, including a premature ending of, or any substantial and permanent reduction in the size or scale of, any taxable activity carried on by that person; or

(b) the replacement of any plant or other capital asset used in any taxable activity carried on by that person.

(4) An order under subsection (1)(b)(i) 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 19A: inserted, on 1 April 1991 (applying to allow changes in a registered person's accounting basis in respect of taxable periods commencing on and after 1 April 1991), by section 3(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 19A(1)(a)(i): repealed, on 10 April 1995, by section 7 of the Goods and Services Tax Amendment Act 1995 (1995 No 22).

Section 19A(1)(a)(ii): repealed (with effect on 1 July 2013), on 17 July 2013, by section 127(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 19A(1)(a)(iv): inserted, on 1 April 2014, by section 127(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 19A(1)(b)(i): amended, on 30 March 2009, by section 26 of the Taxation (Business Tax Measures) Act 2009 (2009 No 5).

Section 19A(2): amended, on 23 September 1997, by section 111 of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 19A(2)(b): amended, on 2 June 2016, by section 188 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 19A(3)(a): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 96(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 19A(4): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

19AB Local authorities accounting on payments basis on and after 1 July 2001

[Repealed]

Section 19AB: repealed, on 17 July 2013, by section 128 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

19B Particulars to be furnished and prepared where change in accounting basis

(1) Where the Commissioner directs a change in a registered person's accounting basis under section 19 or section 19A, the registered person shall furnish to the Commissioner particulars in the prescribed form calculating the tax payable in respect of the change in accounting basis.

(2) The particulars required to be furnished under subsection (1) shall be furnished to the Commissioner not later than the last day for furnishing a return pursuant to section 16 for the taxable period preceding that in which the direction of the Commissioner takes effect.

(2B) The particulars required by subsection (1) must be furnished in a return that contains a notice of the assessment that must be made under section 92B of the Tax Administration Act 1994.

(3) Where the Commissioner directs a change in a registered person's accounting basis under section 19 or section 19A, the registered person shall—

(a) where the registered person has been directed to change from an invoice to a payments basis of accounting, or from a payments basis to an invoice basis,—

(i) prepare a list of creditors of the registered person in relation to that person's taxable activity, showing the amounts due by that person as at the last day of the taxable period preceding that in which the direction takes effect; and

(ii) prepare a list of debtors of the registered person in relation to that person's taxable activity, showing the amounts due to that person

as at the last day of the taxable period preceding that in which the direction takes effect:

(b) where the registered person has been directed to change from an invoice to a hybrid basis of accounting, or from a hybrid basis to an invoice basis, prepare a list of creditors of the registered person in relation to that person's taxable activity, showing the amounts due by that person as at the last day of the taxable period preceding that in which the direction takes effect:

(c) where that registered person has been directed to change from a payments basis to a hybrid basis of accounting, or from a hybrid basis to a payments basis, prepare a list of debtors of the registered person in relation to that person's taxable activity, showing the amounts due to that person as at the last day of the taxable period preceding that in which the direction takes effect.

Section 19B: inserted, on 1 April 1991 (applying to allow changes in a registered person's accounting basis in respect of taxable periods commencing on and after 1 April 1991), by section 3(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 19B(2B): inserted, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 148(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

19C Tax payable, or refund, where change in accounting basis

(1) Every registered person whose accounting basis is changed pursuant to section 19, 19A, or 87, as applicable, shall, not later than the last day allowed under section 19B(2) for furnishing particulars in respect of the change, pay to the Commissioner the tax payable (if any) as determined pursuant to this section.

(2) Where a registered person changes from an invoice basis to a payments basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is an amount equal to the aggregate amount of the input tax deducted pursuant to section 20(3) in relation to the amounts due that are required to be shown in the list of creditors required to be prepared by the registered person under section 19B(3)(a)(i); and

b is an amount equal to the aggregate amount of output tax accounted for pursuant to section 20(3) in relation to the amounts due that are required to be shown in the list of debtors required to be prepared by the registered person under section 19B(3)(a)(ii).

(3) Where a registered person changes from a payments basis to an invoice basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is an amount equal to the aggregate amount of output tax that would have been accounted for pursuant to section 20(3), in relation to the amounts due that are required to be shown in the list of debtors required to be prepared by the registered person under section 19B(3)(a)(ii), if the person had been accounting for tax payable on an invoice basis; and

b is an amount equal to the aggregate amount of the input tax that would have been deducted pursuant to section 20(3), in relation to the amounts due that are required to be shown in the list of creditors required to be prepared by the registered person under section 19B(3)(a)(i), if the registered person had been accounting for tax payable on an invoice basis.

(4) Where a registered person changes from a hybrid basis to an invoice basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is zero; and

b is an amount equal to the aggregate amount of input tax that would have been deducted pursuant to section 20(3), in relation to the amounts due that are required to be shown in the list of creditors required to be prepared by the registered person under section 19B(3)(b), if the person had been accounting for tax payable on an invoice basis.

(5) Where a registered person changes from a hybrid basis to a payments basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is zero; and

b is an amount equal to the aggregate amount of output tax accounted for pursuant to section 20(3) in relation to the amounts due that are required to be shown in the list of debtors required to be prepared by the registered person under section 19B(3)(c).

(6) Where a registered person changes from an invoice basis to a hybrid basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is an amount equal to the aggregate amount of input tax deducted pursuant to section 20(3) in relation to the amounts due that are required to

be shown in the list of creditors required to be prepared by the registered person under section 19B(3)(b); and

b is zero.

(7) Where a registered person changes from a payments basis to a hybrid basis of accounting, the tax payable under subsection (1) shall be an amount determined in accordance with the following formula:

$$a - b$$

where—

a is an amount equal to the aggregate amount of output tax that would have been accounted for pursuant to section 20(3), in relation to the amounts due that are required to be shown in the list of debtors required to be prepared by the registered person under section 19B(3)(c), if the person had been accounting for tax payable on a hybrid basis; and

b is zero.

(8) Subject to this Act, if, in relation to any particulars required to be furnished by section 19B, the amount determined in accordance with subsection (2) or subsection (3) or subsection (4) or subsection (5) of this section is a negative amount, the amount of that negative amount shall be refunded to the registered person by the Commissioner pursuant to section 46.

(9) For the purposes of this Act, any previous adjustment made to input tax or output tax, as the case may be, when a registered person changed—

(a) from an invoice basis to a payments or a hybrid basis, as the case may be; or

(b) from a payments basis to an invoice or a hybrid basis, as the case may be; or

(c) from a hybrid basis to an invoice or a payments basis, as the case may be,—

shall be deemed to have been deducted, or accounted for, as the case may be, pursuant to section 20(3).

Section 19C: inserted, on 1 April 1991 (applying to allow changes in a registered person's accounting basis in respect of taxable periods commencing on and after 1 April 1991), by section 3(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 19C(1): amended, on 17 July 2013, by section 129 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 19C(2): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 19C(3): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 19C(4): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 19C(5): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 19C(6): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 19C(7): substituted, on 13 March 1992, by section 6 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

19D Invoice basis for supplies over $225,000

(1) A registered person who makes a supply of goods and services for a consideration of more than $225,000 must account for tax payable on an invoice basis for that supply.

(2) Subsection (1) does not apply if the supply of goods and services is a short term agreement for the sale and purchase of property or services, as that term is defined in section YA 1 of the Income Tax Act 2007, except that the reference to "93rd day" is to be read as "on or before the day that is 1 year".

(2B) Subsection (1) does not apply if the supplier is a non-profit body that determines on the basis of reasonable information that, at the time of supply, the recipient—

(a) is not a registered person; and

(b) is either—

(i) not intending to use the goods and services for the purposes of carrying on a taxable activity; or

(ii) intending to use the goods and services for the purposes of carrying on a taxable activity but only after the full consideration for the supply is paid to the supplier.

(3) For the purpose of subsection (1), the Commissioner may treat a registered person as having made a supply of goods and services for a consideration of more than $225,000 if—

(a) the person has made more than 1 supply and the sum of the consideration for each supply is more than $225,000 irrespective of whether each supply is one to which subsection (2) applies; and

(b) the Commissioner considers that the person made more than 1 supply to avoid the application of subsection (1).

Section 19D: inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 98(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 19D(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 19D(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).

Section 19D(2B): inserted, on 21 December 2010, by section 13 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

19DB Optional accounting rule for supplies of taxable accommodation through electronic marketplaces

(1) This section applies in relation to a supply of listed services described in subsection (2) for which a registered person must account, as applicable, for—

(a) output tax on the supply:

(b) input tax for a flat-rate credit related to the supply referred to in sections 8C(3)(b)(ii) and 20(3)(de) that is passed on to an underlying supplier.

(2) The services referred to in subsection (1) are—

(a) a listed service referred to in section 8C(2)(a) supplied through an electronic marketplace; and

(b) other services that are closely connected to the listed service as described in section 8C(7).

(3) The person may choose to account for tax payable on the supply in or before the taxable period that includes the date that is 7 days after the performance of the services is completed.

(4) When the person chooses to account for tax payable on the supply under subsection (3), the accounting rules in section 19(1) to (3) do not apply in relation to the supply.

Section 19DB: inserted (with effect on 1 April 2024), on 29 March 2025, by section 217 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Records of supplies

Heading: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19E Definitions of types of record

(1) **Supply correction information**, for a taxable supply for which taxable supply information containing an inaccuracy has been issued, means—

(a) the name and the registration number of the supplier; and

(b) information identifying the taxable supply information; and

(c) the date of the supply correction information; and

(d) the correction to the taxable supply information, including, if relevant, a correction to the amount of tax charged for the supply.

(2) **Taxable supply information**, for a taxable supply of goods or services, means,—

(a) for a supply that is not referred to in paragraphs (d) to (g) and the consideration in money or money's worth for the supply exceeds $1,000,—

(i) the name and registration number of the supplier; and

(ii) recipient details for the recipient, if the recipient is a registered person and informs the supplier of that status; and

(iii) *[Repealed]*

(iv) the date of the invoice, or where no invoice is issued, the time of supply; and

(v) a description of the goods or services; and

(vi) if the amount of tax charged is the tax fraction of the consideration for the supply, the amount of the consideration for the supply and a statement that the amount includes a charge in respect of tax; and

(vii) if subparagraph (vi) does not apply, the total amount of tax charged for the supply, the consideration for the supply excluding the tax, and the consideration for the supply including the tax:

(b) for a supply that is not referred to in paragraphs (d) to (g) and the consideration in money or money's worth for the supply exceeds $200 and does not exceed $1,000,—

(i) the name and registration number of the supplier; and

(ii) the date of the invoice or, where no invoice is issued, the time of supply; and

(iii) a description of the goods or services; and

(iv) if the amount of tax charged is the tax fraction of the consideration for the supply, the amount of the consideration for the supply and a statement that the amount includes a charge in respect of tax; and

(v) if subparagraph (iv) does not apply, the total amount of tax charged for the supply, the consideration for the supply excluding the tax, and the consideration for the supply including the tax:

(c) for a supply that is not referred to in paragraphs (d) to (g) and the consideration in money or money's worth for the supply does not exceed $200, the supply information for the supply:

(d) for a supply referred to in section 19G, which relates to imported supplies, the information given by section 19G(2):

(e) for a supply referred to in section 19H, which relates to secondhand goods, the information given by section 19H(2):

(f) for a supply referred to in section 19L, which relates to supplies by a member of a GST group or supplier group, the information given by section 19L(1) for a supply made by a member of a GST group, or the information given by section 19L(2) for a supply made by a member of a supplier group:

(g) for a supply referred to in section 19M, which relates to supplies of distantly taxable goods, the information given by section 19M(2).

Section 19E: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 19E(2)(a)(ii): amended, on 31 March 2026, by section 158 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

19F Records of supplies

(1) A registered person who makes a supply of goods or services, or who receives a supply of goods or services for the purposes of carrying on a taxable activity, must have a record of the taxable supply information and supply correction information for the supply.

(2) Despite subsection (1), a registered person is not required to keep a record of the GST registration number of the supplier if the amount of consideration for the supply is $200 or less.

Section 19F: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19G Records of imported supplies received by registered person

(1) A registered person who receives a supply of goods or services that is treated by section 8(4B) as being made in New Zealand, or who is required to account for output tax under section 20(3JC), must meet the requirements of subsection (2) for a record of the supply.

(2) The person must have a record of the supply showing—

(a) the name and address of the supplier:

(b) the date of the invoice or, where no invoice is issued, the time of supply:

(c) a description of the goods or services supplied:

(d) the consideration for the supply:

(e) *[Repealed]*

(f) the amount of the consideration for the supply that the registered person has treated as not affecting the value of the supply in reliance on section 10(15C)(a):

(g) the amount of the consideration for the supply that the registered person has treated as not affecting the value of the supply in reliance on section 10(15C)(b).

Section 19G: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19H Records of secondhand goods received by registered person

(1) This section applies when a registered person—

(a) purchases a supply of secondhand goods, that is not a taxable supply, for more than $200; and

(b) claims an input tax deduction in respect of the supply.

(2) The person must have a record of the supply showing—

(a) the name and address of the supplier; and

(b) the date on which the secondhand goods were supplied; and

(c) a description of the secondhand goods; and

(d) the quantity or volume of the secondhand goods; and

(e) the consideration for the supply.

(3) *[Repealed]*

Section 19H: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19I Records of supplies to nominated recipients

A person who is nominated to receive a supply of goods under a contract to which section 60B(3), (4), and (6) apply, and to which the person is not a party, must have a record of the supply showing—

(a) the name and address of the supplier; and

(b) the date on which payment for the supply is made; and

(c) a description of the goods; and

(d) the consideration for the supply.

Section 19I: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19J Records of supplies by members of GST group or supplier group

Where taxable supply information or supply correction information has been issued in respect of a supply by an active member of a GST group under section 55(1AM) or a supplying member of a supplier group under section 55B, the member issuing the taxable supply information or supply correction information must keep a record of the supply that includes—

(a) the name of the active member or supplying member; and

(b) the address of the active member or supplying member; and

(c) the registration number of the active member or supplying member, if any.

Section 19J: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Supply information and supply correction information

Heading: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19K Taxable supply information: supplies by registered person

(1) A registered person who makes a taxable supply to another registered person must provide the recipient with taxable supply information for the supply within 28 days of a request for the taxable supply information.

(2) Subsection (1) is overridden by subsections (4), (7), and (10) and section 19L.

(3) A registered person who makes a taxable supply to a person other than a registered person must provide the recipient with taxable supply information for the supply within 28 days of a request for the taxable supply information.

(4) A registered person who has a taxable supply from another registered person must provide the supplier with taxable supply information for the supply if—

(a) the recipient and supplier agree that—

(i) the supplier will not issue taxable supply information under subsection (1) for taxable supplies by the supplier to the recipient to which the agreement relates; and

(ii) the recipient will issue taxable supply information, for each taxable supply by the supplier to the recipient to which the agreement relates; and

(b) the recipient and supplier record the reasons for entering the agreement if the terms of the agreement are not part of the normal terms of business between the recipient and supplier; and

(c) the Commissioner does not, before the supply, invalidate the agreement because the Commissioner considers that the recipient and the supplier have failed to comply with the agreement or with paragraph (b).

(5) A registered person who provides taxable supply information under subsection (4) for a taxable supply must provide the supplier with taxable supply information for the supply within 28 days of the request for the taxable supply information, or by an alternative date agreed by the supplier and recipient.

(6) If a supply of goods made under the exercise of a power is treated under section 5(2) as being a taxable supply of goods made by a person, the person who exercises the power must—

(a) issue taxable supply information under subsection (1) or (3) for the person treated as being the supplier, as if the supplier were a registered person; and

(b) if the supplier is not a registered person, include the supplier's tax file number in the information instead of a registration number.

(7) A supplier is not required to provide taxable supply information under subsection (1) or (3) for a taxable supply if subsection (8) does not apply and 1 or more of—

(a) the amount of consideration for the supply does not exceed an amount (the **threshold amount**), which is $200:

(b) the supplier is a non-resident supplier who makes a supply of distantly taxable goods to which section 8(3)(ab) applies:

(c) the supplier is a non-resident supplier who makes a supply of remote services to which section 8(3)(c) applies.

(8) A supplier is required to provide taxable supply information under subsection (1) or (3) for a taxable supply if section 8(4F) applies to treat the supply as being made in New Zealand.

(8B) A recipient who is a registered person and receives a taxable supply when the consideration in money or money's worth for the supply exceeds $1,000 must—

(a) notify the supplier that they are a registered person; and

(b) provide the supplier with their recipient details.

(9) A non-resident supplier who makes a supply of distantly taxable goods to which section 8(3)(ab) applies or of remote services to which section 8(3)(c) applies may choose to provide taxable supply information for the supply to a recipient of the supply if—

(a) the supply is not of a contract of insurance; and

(b) the supply of goods or services was incorrectly treated—

(i) as being made in New Zealand when the supply should have been treated as being made outside New Zealand under section 8(4D) or (4E); or

(ii) as not being zero-rated when the supply should have been zero-rated under section 11A(1)(x); and

(c) the value of the supply, in New Zealand currency as at the time of the supply, does not exceed $1,000; and

(d) the recipient either or both—

(i) notifies the supplier that the recipient is a registered person:

(ii) provides the supplier with the registration number or New Zealand business number of the recipient.

(10) Where the Commissioner is satisfied that there are or will be sufficient records available to establish the particulars of any supply or class of supplies, and that it would be impractical to require that taxable supply information be provided under this section, the Commissioner may determine that, for a supplier or a class of suppliers, subject to any conditions that the Commissioner may consider necessary,—

(a) any 1 or more of the particulars specified in section 19E(2) shall not be contained in the taxable supply information; or

(b) taxable supply information is not required to be provided.

Section 19K: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 19K(8B): inserted, on 31 March 2026, by section 159 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 19K(9)(b): replaced (with effect on 1 April 2023), on 29 March 2025, by section 218(1) (and see section 218(2) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

19L Taxable supply information: supplies by member of GST group or supplier group

(1) Taxable supply information for a member supply made by an active member of a GST group under section 55 must include—

(a) either—

(i) the name and registration number of the supplier; or

(ii) the name and registration number of the representative member of the GST group; and

(b) the other information that would be required if the supplier were not a member of a GST group.

(2) Taxable supply information for a member supply made by a supplying member of a supplier group under section 55B must include—

(a) either—

(i) the name and registration number of the supplier; or

(ii) the name and registration number of the issuing member for the supplier group; and

(b) the other information that would be required if the supplier were not a member of a supplier group.

(3) Taxable supply information for a member supply made by an active member of a GST group is treated as being provided by the issuing member for the GST group or by the representative member if the GST group does not have an issuing member.

(4) Taxable supply information for a member supply made by a supplying member of a supplier group is treated as being provided by the issuing member for the supplier group.

Section 19L: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19M Taxable supply information: goods included in supplies of distantly taxable goods

(1) A registered person who makes a supply of distantly taxable goods at a price that includes tax under section 8(1) at a rate of more than zero must provide to the recipient of the supply, at the time of the supply, information for the goods in the supply and for other goods imported with the supply that contains the particulars given by subsections (2) and (3) or alternative particulars acceptable to the Commissioner.

(2) The taxable supply information required by subsection (1) is—

(a) the taxable supply information that would be required if the goods supplied were not distantly taxable goods and not imported with distantly taxable goods:

(b) the date upon which the receipt is issued:

(c) information indicating the items for which the amount of tax included is more than zero:

(d) information indicating the items for which the amount of tax included is zero.

(3) The consideration for the goods may be expressed in the currency of the consideration received by the supplier.

(4) A registered person who omits to issue taxable supply information for a supply as required by subsection (1) and is requested by the recipient of the supply to provide taxable supply information for the supply must provide the information within 10 working days after the request.

Section 19M: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19N Supply correction information

(1) This section applies where a registered person has previously issued taxable supply information that includes an inaccuracy.

(2) Where a registered person has provided to a person (the **recipient**) taxable supply information that includes an inaccuracy in the amount of tax charged, or the registered person has taken a tax position for a supply to the recipient in accounting for an incorrect amount of output tax on the supply, and subsections (3), (4), and (7) do not apply, the registered person must provide to the person supply correction information for the supply.

(3) A registered person is not required to provide supply correction information under subsection (2) for a supply if—

(a) the tax shown in the taxable supply information for the supply exceeds the tax charged on the supply; and

(b) the excess arises as a result of the recipient's accepting a discount offered by the supplier—

(i) for prompt payment, and the terms of the prompt payment discount offer are stated in the taxable supply information; or

(ii) by agreement, and, if the terms of the agreement are not part of the usual business terms between the recipient and the supplier, the terms of the agreement are recorded by the recipient and supplier.

(4) A registered person is not required to provide supply correction information under subsection (2) for a supply because part of the consideration shown in the taxable supply information for the supply has been rebated under a Pharmac agreement to Pharmac, whether Pharmac is acting on its own account or as an agent for a public authority.

(5) A registered person who has received a taxable supply from another registered person (the **supplier**) may issue supply correction information under subsection (2) for taxable supply information for the supply if—

(a) the registered person and the supplier agree that—

(i) the supplier will not issue supply correction information under subsection (2) for taxable supplies by the supplier to the registered person to which the agreement relates; and

(ii) the registered person will issue supply correction information, for each taxable supply by the supplier to the registered person to which the agreement relates; and

(b) the registered person and the supplier record the reasons for entering the agreement if the terms of the agreement are not part of the normal terms of business between the registered person and the supplier; and

(c) the Commissioner does not, before the supply correction information is issued, invalidate the agreement because the Commissioner considers that the registered person and the supplier have failed to comply with the agreement or with paragraph (b).

(6) A supplier may issue supply correction information under subsection (2) to a recipient if—

(a) the supply correction information relates to taxable supply information issued by the registered person for taxable supplies, or a class or classes of taxable supplies, made to the recipient, or to a class or classes of recipients that include the recipient; and

(b) the supplier's records show that the information provided to the recipient, in the supply correction information and the taxable supply information for the supply, includes the details required under subsection (2) for each supply to the recipient to which the supply correction information relates.

(7) Supply correction information for a supply may not be issued under subsection (2) after whichever of the following is the date that is, or is the earlier of the dates that are, applicable to the supply:

(a) if the supply is not described in paragraph (b) or (c), the date that is 4 years from the end of the taxable period in which the registered person provides the return for the taxable period in which the supply was made:

(b) if the supply gives rise to an overpayment of tax that is described in section 45(1), (2), or (3) and the Commissioner is satisfied that the overpayment is a result of a clear mistake or simple oversight of the registered person, the date that is 4 years from the end of the 4-year period referred to in the subsection that describes the overpayment:

(c) if the supply was not zero-rated, because section 11(1)(mb) was incorrectly applied to the supply, the date that is 7 years from the date of settlement of the transaction relating to the supply:

(d) if the supply was not zero-rated, because section 11(1)(md) was incorrectly applied to the supply, the date that is 7 years from the date the supply was made.

(8) If a person claims to have lost supply correction information, the registered person who issued the information may provide a copy to the person.

(9) Where the Commissioner is satisfied that there are or will be sufficient records available to establish the particulars of any supply or class of supplies, and that it would be impractical to require that supply correction information be provided under this section, the Commissioner may determine that, subject to any conditions that the Commissioner may consider necessary,—

(a) any 1 or more of the particulars specified in section 19E(1) shall not be contained in the supply correction information; or

(b) supply correction information is not required to be provided.

Section 19N: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 19N(7)(a): amended (with effect on 1 April 2023), on 28 March 2024, by section 165 of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 19N(7)(b): replaced (with effect on 1 April 2023), on 29 March 2025, by section 219 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 19N(7)(d): inserted, on 1 April 2026, by section 160 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

19NB Taxable supply information and supply correction information for listed services

Despite sections 19K to 19N, in relation to a supply of listed services made by an operator of an electronic marketplace, taxable supply information and supply correction information, as applicable, must be provided to the recipient of the supply within 28 days of the time of supply and without the need for a request. Section 60CB(7) and (7B) provides for the circumstances in which the responsibility for providing the information falls on either the operator of the electronic marketplace or a listing intermediary.

Section 19NB: inserted, on 1 April 2024, by section 136B of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 19NB: amended, on 30 March 2025, by section 220(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 19NB: amended (with effect on 1 April 2024), on 29 March 2025, by section 220(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

19O Treatment of fractional amounts of cent in information

(1) For taxable supply information or supply correction information that is required to show an amount of tax consisting of a number of dollars and cents together with a fraction or part of a cent, the fraction or part of the cent,—

(a) if less than or equal to half of a cent, may be disregarded:

(b) if more than half of a cent, may be shown as being equal to 1 cent.

(2) A registered person may apply subsection (1) to—

(a) each individual amount of tax relating to a supply; or

(b) a total of individual amounts of tax relating to a supply.

(3) A registered person must consistently apply 1 of the alternative approaches given by subsection (2) for a taxable period in which the registered person relies on subsection (1).

Section 19O: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19P Commissioner may approve use of symbols, etc, on electronically transmitted information

(1) The Commissioner may, for the purpose of facilitating the electronic transfer of supply information and supply correction information, approve the use of symbols, abbreviations, or other notations to represent any particulars required in taxable supply information or supply correction information that is transferred electronically.

(2) An approval under subsection (1) may do 1 or more of the following:

(a) apply generally, or to a registered person or class of registered persons specified by the Commissioner:

(b) be limited to the cases and be subject to the conditions that the Commissioner thinks are appropriate:

(c) be withdrawn or varied by the Commissioner at any time on the giving of such notice as is reasonable in the circumstances.

(3) An approval under subsection (1) 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	The maker must publish it in accordance with the Legislation (Publication) Regulations 2021	LA19 s 74(1)(aa)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 19P: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

19Q References to tax invoice, credit note, and debit note

(1) A reference in a document to a tax invoice is to be read as including a reference to taxable supply information to the extent necessary to reflect sensibly the intent of the document.

(2) A reference in a document to a credit note is to be read as including a reference to supply correction information to the extent necessary to reflect sensibly the intent of the document.

(3) A reference in a document to a debit note is to be read as including a reference to supply correction information to the extent necessary to reflect sensibly the intent of the document.

(4) A reference in a document to a buyer-created tax invoice is to be read as including a reference to taxable supply information as described in section 19K(4), to the extent necessary to reflect sensibly the intent of the document.

Section 19Q: inserted, on 1 April 2023, by section 19(1) (and see section 19(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Calculation of tax payable: deductions, apportionment, other adjustments

Heading: inserted, on 30 March 2022, by section 20 of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

20 Calculation of tax payable

(1) In respect of each taxable period every registered person shall calculate the amount of tax payable by that registered person in accordance with the provisions of this section.

(2) A registered person, when including an amount for a supply of goods or services as a deduction in a calculation of an amount of tax payable by the registered person, must,—

(a) for a supply, meet the requirements of section 19F; and

(b) for a supply that a registered person intends to claim a deduction for under section 20(3) because of an adjustment made under section 25(2)(b) to correct an inaccuracy, have provided supply correction information if required by section 19N; and

(bb) for a supply in relation to which a registered person intends to claim a deduction under subsection (3)(de), have obtained the information referred to in section 60H(1); and

(c) for a supply, other than a taxable supply, of secondhand goods, meet the requirements of section 19H; and

(d) for a supply that the registered person treats as being within section 5B, have a record of the supply showing that—

(i) the supply meets the requirements for treatment under section 5B as being made by the registered person; and

(ii) the registered person accounts for the output tax charged for the supply; and

(e) for a supply that the registered person treats as being made to the registered person as a nominated person under section 60B, have a record of the supply showing that—

(i) the registered person is nominated to be the recipient of the supply by another person (the **nominator**) under a contract with the supplier to which the registered person is not a party; and

(ii) the nominator and the registered person agree that the supply is to be treated as being made to the registered person and record the agreement; and

(iii) the registered person pays to the supplier the full consideration for the supply.

(3) Subject to this section, in calculating the amount of tax payable in respect of each taxable period, there shall be deducted from the amount of output tax of a registered person attributable to the taxable period—

(a) in the case of a registered person who is required to account for tax payable on an invoice basis pursuant to section 19, the amount of the following:

(i) input tax in relation to the supply of goods and services (not being a supply of secondhand goods to which section 3A(1)(c) of the input tax definition applies), made to that registered person during that taxable period:

(ia) input tax in relation to the supply of secondhand goods to which section 3A(1)(c) of the input tax definition applies, to the extent that a payment in respect of that supply has been made during that taxable period:

(ii) input tax invoiced or paid, whichever is the earlier, pursuant to section 12 during that taxable period:

(iii) any amount calculated in accordance with any one of sections 25(2)(b), 25(5), 25AA(2)(b) or 25AA(3)(b); and

(b) in the case of a registered person who is required to account for tax payable on a payments basis or a hybrid basis pursuant to section 19, the amount of the following:

(i) input tax in relation to the supply of goods and services made to that registered person, being a supply of goods and services which is deemed to take place pursuant to section 9(1) or section 9(3)(a) or section 9(3)(aa) or section 9(6), to the extent that a payment in respect of that supply has been made during the taxable period:

(ii) input tax paid pursuant to section 12 during that taxable period:

(iii) input tax in relation to the supply of goods and services made during that taxable period to that registered person, not being a supply of goods and services to which subparagraph (i) applies:

(iv) any amount calculated in accordance with any one of sections 25(2)(b), 25(5), 25AA(2)(b) or 25AA(3)(b), to the extent that a payment has been made in respect of that amount; and

(bb) *[Repealed]*

(bc) *[Repealed]*

(c) *[Repealed]*

(d) an amount equal to the tax fraction of any payment made during the taxable period by that registered person to another person pursuant to any contract of insurance:

provided that this paragraph—

(i) shall only apply where the supply of that contract of insurance is a taxable supply, or where the supply of that contract of insurance would have been a taxable supply if the time of performance of that supply had been on or after 1 October 1986:

(ii) shall not apply where that payment is in respect of the supply of goods and services to the registered person or the importation of any goods by that registered person; and

(iii) shall not apply where the supply of that contract of insurance is a supply charged with tax at the rate of 0% pursuant to section 11, 11A or 11B and that other person is, at the time that that payment is made, not a registered person and a non-resident:

(iv) shall not apply where that payment results from a supply of goods and services to that other person where those goods are situated outside New Zealand or those services are physically performed outside New Zealand at the time of that supply:

(iva) does not apply if the payment is made to a person who, on the date the payment is made, is not a registered person and is a non-resident:

(v) does not apply where that payment is made in respect of any entitlement for any loss of earnings (being earnings within the meaning of the Accident Compensation Act 1982 or the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Insurance Act 1998 or the Accident Compensation Act 2001):

(vi) does not apply to the supply of a contract of insurance when the supplier is not required to account for output tax on the supply:

(vii) does not apply to the supply of a contract of insurance that is zero-rated under section 11A(1)(x); and

(da) *[Repealed]*

(db) an amount equal to the tax fraction of the payment of a recovered amount to which section 5(13B) applies; and

(dc) an amount of output tax charged on a supply of remote services to the extent that the supplier has, in relation to the supply, incurred liability for, returned, and paid a consumption tax in another country or territory, when the remote services are—

(i) physically performed in New Zealand; and

(ii) supplied to a non-resident person in New Zealand who is not a registered person; and

(dd) an amount of output tax charged on a supply of distantly taxable goods to the extent that the supplier has, in relation to the supply, incurred liability for, returned, and paid, a consumption tax in another country or territory when the goods are supplied to a person in New Zealand who is not a registered person; and

(de) for a supply of listed services referred to in section 8C when the underlying supplier is not a registered person at the time of the supply, the amount of input tax that the operator of an electronic marketplace is required under section 8C(3)(b)(ii) to pass on to the underlying supplier as a flat-rate credit; and

(df) in relation to a supply of distantly taxable goods to which section 8(1) applies, an amount included in the consideration for the supply that the supplier repays to a recipient under section 12B(2); and

(e) any amount calculated under sections 21D(1) and (3)(a), 21F, and 21FB(2); and

(ea) *[Repealed]*

(f) any amount of input tax in relation to any supply in respect of which section 19F has operated to deny a deduction of input tax, and that registered person has obtained, during the taxable period, taxable supply information in relation to that supply; and

(g) any amount calculated in accordance with section 20A in relation to any goods and services so supplied during that taxable period; and

(h) any amount calculated in accordance with section 20C in relation to supplies of financial services in respect of that taxable period; and

(hb) *[Repealed]*

(hc) an amount calculated in accordance with section 21HC in relation to a supply acquired in the taxable period by a unit title body corporate of which the registered person is a member; and

(hd) the amount given by section 20H in relation to the supply during the taxable period of certain financial services:

(i) any amount calculated in accordance with section 26; and

(ib) in the case of a registered person who receives a resale royalty during the taxable period for the resale of an original visual artwork under section 18 of the Resale Right for Visual Artists Act 2023, the tax fraction of the amount of the resale royalty retained by the collection agency under section 20 of that Act; and

(j) the amount equal to the tax fraction of a payment by a unit title body corporate where the payment is a monetary distribution to its members to reimburse the members for a levy or other amount that is treated as consideration for a taxable supply under section 5(8A) or (8AB); and

provided that a registered person who is entitled to deduct an amount from the output tax attributable to a taxable period may deduct that amount from the output tax attributable to a later taxable period if the amount has not previously been deducted from the output tax of the registered person and—

(a) the later tax period begins on or before the date that is the second anniversary of the earlier of the following:

(i) the date on which the registered person makes the payment for the taxable supply to which the deduction relates:

(ii) the date on which taxable supply information is issued for the taxable supply to which the deduction relates:

(b) the failure of the registered person to make the deduction in the earlier taxable period arises from—

(i) an inability of the registered person to obtain taxable supply information:

(ii) a dispute over the proper amount of the payment for the taxable supply to which the deduction relates:

(iii) a mistaken understanding on the part of the registered person that the supply to which the deduction relates was not a taxable supply:

(iv) a clear mistake or simple oversight of the registered person.

(3A) For the purpose of subsection (3), output tax does not include the tax on the taxable value of a fringe benefit provided or granted to another person under the FBT rules of the Income Tax Act 1994.

(3AB) *[Repealed]*

(3B) *[Repealed]*

(3C) For the purposes of subsection (3), and if subsections (3CB), (3CC), (3D), (3L), (3LB), or (3LC) do not apply,—

(a) input tax as defined in section 3A(1)(a) or (c) may be deducted to the extent to which the goods or services are used for, or are intended to be used in, making taxable supplies:

(b) input tax as defined in section 3A(1)(b) may be deducted to the extent to which the goods are used for, or are intended to be used in, making taxable supplies other than—

(i) the delivery of the goods to a person in New Zealand:

(ii) arranging or making easier the delivery of the goods to a person in New Zealand.

(3CB) A registered person, other than a person who has agreed an apportionment method with the Commissioner under section 20(3E), 20(3EB), 21(4), or 21(4B), who acquired goods and services for $10,000, excluding GST, or less, may not deduct input tax for those goods and services unless subsection (3CC) applies.

(3CC) A registered person referred to in subsection (3CB) may deduct input tax if they acquired the goods and services for the principal purpose of making taxable supplies.

(3CD) A person to whom subsection (3CC) applies may not apportion input tax for an adjustment period, for the goods and services, between taxable and non-taxable use.

(3CE) For the purposes of subsection (3CC), a registered person may not deduct input tax as defined in section 3A(1)(b) if—

(a) for a registered person that is a resident, the goods or services are used for making taxable supplies that are the delivery, or arranging or making easier, the delivery of goods to a person in New Zealand; or

(b) for a registered person that is a non-resident, the input tax is for imported goods of the type referred to in section 20(3LC).

(3CF) For the purposes of subsection (3CC), all supplies made by a non-resident are treated as if they were made and received in New Zealand.

(3CG) A person may elect not to apply subsections (3CB) and (3CC) if they—

(a) opt-out from applying the subsections for at least 24 consecutive months from the date they first opt-out:

(b) apply an apportionment method that is agreed between the Commissioner and an industry association of which the person is a member:

(c) apply an apportionment method that is published by the Commissioner.

(3CH) A person who makes an election under subsection (3CG) must apply subsection (3CG) to all goods and services acquired by them.

(3D) A registered person who makes both taxable and exempt supplies is not required to apportion input tax for an adjustment period between such supplies

if the registered person has reasonable grounds to believe that the total value of exempt supplies will not exceed the lesser of—

(a) $90,000:

(b) 5% of the total consideration for all their taxable and exempt supplies for the adjustment period.

(3DB) If a flow-through joint venture makes both taxable and exempt supplies, the method of apportionment applied by each member when claiming an input tax deduction on an acquisition of goods or services must be—

(a) the same method for all members; and

(b) agreed in writing between the members; and

(c) fair and reasonable.

(3E) A registered person who principally makes supplies of financial services may choose to use a fair and reasonable method of apportionment, as agreed with the Commissioner, in relation to the supply for an apportionment on acquisition. For this purpose, the person may include a group of companies.

(3EB) A registered person may choose to use, for apportioning input tax in relation to a supply of goods and services made to the registered person, a fair and reasonable method of apportionment that is—

(a) agreed with the Commissioner by the registered person:

(b) agreed with the Commissioner by an industry association, if the method is intended by the Commissioner and the industry association to be available to a person such as the registered person:

(c) published by the Commissioner and is available to the person in that publication.

(3F) The method used to calculate the amount that may be deducted on acquisition is set out in subsections (3C) to (3EB), and (3G) to (3M). The rules for calculating adjustments are set out in sections 21 to 21H.

(3G) In determining the extent to which goods or services are used for making taxable supplies, a person must estimate at the time of acquisition how they intend to use the goods or services, choosing a determination method that provides a fair and reasonable result. The determination is expressed as a percentage of the total use.

(3H) The extent to which a deduction for input tax is allowed is calculated using the formula—

full input tax deduction × percentage intended use.

(3I) In the formula in subsection (3H),—

(a) **full input tax deduction** is the total amount of input tax on the supply:

(b) **percentage intended use** has the meaning set out in section 21G(1)(b).

(3J) For a supply to which section 11(1)(m), (mb), (mc), or (md) applies, the recipient must,—

(a) on acquisition,—

(i) identify the nominal amount of tax (the **nominal GST component**) that would be chargeable on the value of the supply, as if the value were equal to the consideration charged for the supply, at the rate set out in section 8(1); and

(ii) determine the extent to which they intend to use the goods or services as described in subsection (3G); and

(iii) determine the amount that is the same proportion of the nominal GST component as the proportion of the use of the goods and services that is non-taxable use; and

(iv) attribute as output tax to a taxable period under subsection (4)—

(A) the amount determined under subparagraph (iii); or

(B) the nominal GST component calculated by section 20(3J)(a)(i), if the person intends to apply section 6(3)(e) on disposal of the goods; and

(b) for later adjustment periods, make adjustments under the apportionment rules set out in section 21 to 21H in relation to the taxable supply referred to in paragraph (a).

(3JB) *[Repealed]*

(3JC) For a supply of remote services to which section 11A(1)(j) or (x) applies, if the recipient of the supply—

(a) estimates at the time of acquisition that the percentage intended use of the services is less than 95%, then the recipient must, on acquisition—

(i) identify the nominal amount of tax (the **nominal GST component**) that would be chargeable on the value of the supply, as if the value were equal to the consideration charged for the supply, at the rate set out in section 8(1); and

(ii) based on the percentage intended use of the services, account for output tax under subsection (4) for the proportion of the nominal GST component for any non-taxable use of the services:

(b) determines at the end of an adjustment period that the percentage actual use of the services is less than 95%, then the recipient must, at the end of the adjustment period—

(i) identify the nominal GST component that would have been chargeable on the value of the supply, as if the value were equal to the consideration charged for the supply, at the rate set out in section 8(1); and

(ii) based on their percentage actual use of the services, account for output tax under subsection (4) for the proportion of the nominal GST component for any non-taxable use of the services:

(c) is required to account for output tax under paragraph (a) or (b), then the recipient must, for later adjustment periods, make adjustments under the apportionment rules set out in sections 21 to 21H in relation to the taxable supply referred to in paragraph (a) or (b).

(3JD) For a supply of listed services referred to in section 8C, if an underlying supplier of the listed services has received a flat-rate credit from the operator of the electronic marketplace through which the supply is made and was a registered person at the time of supply, the underlying supplier must account for output tax for the flat-rate credit under subsection (4E).

(3K) If a registered person who is a non-profit body resident in New Zealand uses goods and services in the course or furtherance of an activity that is not a taxable activity, the goods and services are treated as being used in the course or furtherance of the taxable activity of the registered person—

(a) to the extent that the goods and services are not used for the making of exempt supplies; and

(b) if the goods and services are not excluded from the effect of this subsection by an election of the registered person under subsection (3KB).

(3KB) If a registered person is a non-profit body resident in New Zealand that carries on an activity that is not a taxable activity and in the course or furtherance of the activity the registered person receives supplies of goods and services, for use solely in relation to the activity and to which subsection (3K) would apply in the absence of this subsection, and the registered person makes an election under this subsection,—

(a) the supplies used in the course or furtherance of the activity are excluded from the effect of subsection (3K) after a date (the **election date**), which must be before 1 April 2021 if the registered person claims a deduction in accordance with section 20(3) and (3K) for supplies used in the course or furtherance of the activity; and

(b) each asset used in the activity is treated as being disposed of on the election date in the course or furtherance of the taxable activity and being reacquired on the election date for use in the course or furtherance of an activity that is not a taxable activity.

(3KC) A registered person makes an election under subsection (3KB) for supplies used in relation to an activity by—

(a) notifying the Commissioner on or before the election date, in a way acceptable to the Commissioner, of—

(i) the election; and

(ii) the election date; and

(iii) the information required by the Commissioner relating to the election; and

(b) including in a return for the taxable period in which the election date occurs an amount of output tax on the disposal of each asset referred to in subsection (3KB)(b) equal to the tax on a taxable supply having a value equal to the total of—

(i) each amount, which may be estimated using a method acceptable to the Commissioner if adequate records are not available, that affects under subsection (3K) the calculation of the registered person's input tax before the election date and is included in the cost of the asset; and

(ii) each amount arising from the asset, which may be estimated using a method acceptable to the Commissioner if adequate records are not available, that affects under subsection (3K) the calculation of the registered person's input tax before the election date and is included in the operating costs of the asset in the period of 7 years before the election date.

(3L) For the purposes of subsection (3), and if subsections (3CB) and (3CC) do not apply, a registered person who is non-resident may deduct input tax as defined in section 3A(1)(a) or (c) to the extent to which the registered person uses the goods and services for, or intends the goods or services for use in, making taxable supplies, treating all the supplies made by the person as if they are made and received in New Zealand.

(3LB) For the purposes of subsection (3), and if subsections (3CB) and (3CC) do not apply, a registered person who is non-resident may deduct input tax as defined in section 3A(1)(b) to the extent to which the goods or services are used for, or intended to be used in, making taxable supplies, treating all supplies made by the person as if they were made and received in New Zealand.

(3LC) Despite subsection (3LB), a registered person who is non-resident may not deduct input tax as defined in section 3A(1)(b) if the imported goods are—

(a) supplied to a person (the **recipient**) who—

(i) is not a registered person; or

(ii) is a registered person and the supply is not for use in a taxable activity of the recipient; and

(b) outside New Zealand at the time of supply.

(3M) Despite subsection (3L), a non-resident person who is registered under section 54B and who principally makes supplies of financial services may, for the purposes of calculating the amount of input tax, choose to use a fair and reasonable method of apportionment agreed with the Commissioner, as set out in subsection (3E).

(3N) For the purposes of subsection (3)(de), the amount of input tax to be deducted by the operator of the electronic marketplace corresponding to the flat-rate credit passed on under section 8C(3)(b)(ii) to the underlying supplier is equal to 8.5% of the value of the supply of the listed services. For the purposes of calculation of the amount under this subsection, the special valuation rule in section 10(7D) is ignored.

(4) For the purpose of subsection (3), output tax in relation to a supply made by a registered person must be attributed to a taxable period—

(a) in the case of a registered person who is required to account for tax payable on an invoice or a hybrid basis under section 19, if the supply is made or is deemed to be made during the taxable period; or

(b) in the case of a registered person who is required to account for tax payable on a payments basis under section 19—

(i) to the extent that payment for the supply has been received during the taxable period, if the supply is a supply of goods and services which is deemed to take place under any one of sections 9(1), 9(3)(a), 9(3)(aa), 9(6), 9(8), 25(2)(a), 25(4) and is not treated by section 8(4B) as being made in New Zealand; or

(ib) to the extent that payment for the supply has been made during the taxable period, if the supply is a supply of services that is treated as being made in New Zealand by section 8(4B) together with any one of sections 9(1), 9(3)(a), 9(3)(aa), 9(6), 9(8), 25AA(2)(a) or 25AA(3)(a); or

(ii) if the supply of goods and services is made during the taxable period by the registered person and neither of subparagraphs (i) and (ib) applies; or

(c) in the case of a registered person who is required to account for tax payable under section 21D(1) and (3)(b) or 21FB(4)(b), for the relevant adjustment period; or

(d) in the case of a registered person who elected to return output tax under section 91(3), the taxable period in which the election was made.

(e) in the case of a registered person who has chosen under section 19DB(3) to account for output tax on a supply of listed services made through an electronic marketplace, the taxable period in which the person chooses to account for the tax which may be no later than the taxable period that includes the date that is 7 days after the performance of the services is completed.

(4B) A person who is treated under section 5(23B), (23D), or (23F) as a supplier of goods or services under section 11(1)(mb), (mc), or (md) is denied a deduction under subsection (3) in relation to the supply. However, this subsection does not apply to a person who is required to account for tax under section 5(23B),

(23D), or (23F) who is either a registered person or later becomes a registered person and uses the relevant goods or services for making taxable supplies.

(4C) For a supply of distantly taxable goods by a non-resident to which section 8(3)(ab) applies or a supply of remote services to which section 8(3)(c) applies, a recipient of the supply is denied a deduction of input tax in relation to the supply unless the recipient has obtained taxable supply information under section 19K(8) or (9).

(4D) Subsection (4C) does not apply to a supply of distantly taxable goods to which section 8(3)(ab) applies or of remote services, that is treated by section 5B as being made by the recipient, if the recipient has accounted for the output tax charged on the supply.

(4E) For the purposes of subsection (3JD), an output tax adjustment for the flat-rate credit must be made by the underlying supplier of listed services in a taxable period in which they received the flat-rate credit.

(5) If, in relation to any taxable period and any registered person, the total amount that may be deducted under subsection (3) exceeds the aggregate amount of the output tax of that registered person attributable to that taxable period, the amount of the excess shall, subject to this Act, be refunded to that registered person by the Commissioner pursuant to section 46.

Section 20(2): replaced (with effect on 30 March 2022), on 31 March 2023, by section 137(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(2)(a): amended, on 1 April 2023, by section 137(2)(a) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(2)(b): amended, on 1 April 2025, by section 221(1) (and see section 221(9) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(2)(b): amended, on 1 April 2023, by section 137(3) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(2)(bb): inserted, on 1 April 2025, by section 221(2) (and see section 221(9) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(2)(c): amended, on 1 April 2023, by section 137(2)(b) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3)(a): amended, on 25 November 2003, by section 154(3)(a) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(a)(i): amended, on 25 November 2003, by section 154(3)(b) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(a)(i): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 99(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(a)(i): amended, on 22 March 1989 (applying to supplies made on or after 22 March 1989), by section 6(1) of the Goods and Services Tax Amendment Act 1989 (1989 No 8).

Section 20(3)(a)(ia): inserted, on 22 March 1989 (applying to supplies made on or after 22 March 1989), by section 6(2) of the Goods and Services Tax Amendment Act 1989 (1989 No 8).

Section 20(3)(a)(ia): amended, on 25 November 2003, by section 154(3)(c) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(a)(ia): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 99(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(a)(ii): amended, on 25 November 2003, by section 154(3)(d) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(a)(ii): amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 20(3)(a)(ii): amended (with effect on 3 December 1985), on 8 August 1986, by section 17(4)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(a)(ii): amended (with effect on 3 December 1985), on 8 August 1986, by section 17(4)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(a)(iii): substituted, on 25 November 2003, by section 154(3)(e) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(b): amended, on 25 November 2003, by section 154(4)(a) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(b): amended, on 1 April 1991, by section 4(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 20(3)(b)(i): amended, on 25 November 2003, by section 154(4)(b) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(b)(i): amended (with effect on 3 December 1985), on 8 August 1986, by section 17(6) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(b)(ii): amended, on 25 November 2003, by section 154(4)(c) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(b)(ii): amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

Section 20(3)(b)(iii): amended, on 25 November 2003, by section 154(4)(d) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(b)(iii): amended (with effect on 3 December 1985), on 8 August 1986, by section 17(7) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(b)(iv): substituted, on 25 November 2003, by section 154(4)(e) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(bb): repealed, on 1 July 2025, by section 14 of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Section 20(3)(bc): repealed, on 1 July 2025, by section 14 of the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9).

Section 20(3)(c): repealed (with effect on 3 December 1985), on 8 August 1986, by section 17(9)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(d): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 99(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(d) proviso subparagraph (i): amended (with effect on 3 December 1985), on 8 August 1986, by section 17(9)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(d) proviso subparagraph (iii): added (with effect on 3 December 1985), on 8 August 1986, by section 17(10) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(d) proviso subparagraph (iii): amended, on 25 November 2003, by section 154(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(d) proviso subparagraph (iii): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 99(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(d) proviso subparagraph (iv): added (with effect on 3 December 1985), on 8 August 1986, by section 17(10) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 20(3)(d) proviso subparagraph (iva): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 99(5) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(d) proviso subparagraph (iva): amended, on 25 November 2003, by section 154(5) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(d) proviso subparagraph (v): substituted, on 19 December 1998, by section 416(1) of the Accident Insurance Act 1998 (1998 No 114).

Section 20(3)(d) proviso subparagraph (v): amended (with effect on 1 January 2005), on 2 November 2012, by section 214(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 20(3)(d) proviso subparagraph (v): amended, on 3 March 2010, pursuant to section 5(1)(b) of the Accident Compensation Amendment Act 2010 (2010 No 1).

Section 20(3)(d) proviso subparagraph (v): amended, on 1 April 2002, by section 338 of the Accident Compensation Act 2001 (2001 No 49).

Section 20(3)(d) proviso subparagraph (vi): inserted (with effect on 1 January 2005), on 2 November 2012, by section 214(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 20(3)(d) proviso subparagraph (vi): amended, on 1 October 2016, by section 60(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(3)(d) proviso subparagraph (vii): inserted, on 1 October 2016, by section 60(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(3)(da): repealed, on 1 August 1990, by section 8(1) of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 20(3)(db): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 99(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(dc): inserted, on 1 October 2016, by section 60(3) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(3)(dd): inserted, on 1 December 2019, by section 21(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20(3)(de): inserted, on 1 April 2024, by section 137(4) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(2)(de): amended, on 1 April 2025, by section 221(3) (and see section 221(9) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(3)(df): inserted (with effect on 30 March 2022), on 29 March 2025, by section 221(4) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(3)(e): substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3)(e): amended, on 30 March 2017, by section 356(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20(3)(ea): repealed, on 10 October 2000 (applying on 10 October 2000), by section 99(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3)(f): amended, on 1 April 2023, by section 21(3)(a) (and see section 21(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3)(f): amended, on 1 April 2023, by section 21(3)(b) (and see section 21(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3)(g): added, on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 11(2) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 20(3)(g): amended, on 25 November 2003, by section 154(6) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(h): added, on 25 November 2003, by section 154(6) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(hb): repealed, on 1 April 2024, by section 137(5) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3)(hc): inserted (with effect on 1 October 2011), on 24 February 2016, by section 276 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 20(3)(hd): inserted, on 1 April 2017, by section 356(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20(3)(i): added, on 25 November 2003, by section 154(6) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(3)(ib): inserted (with effect on 1 December 2024), on 29 March 2025, by section 221(5) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(3)(j): inserted, on 1 April 2025, by section 221(6) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(3) proviso: substituted, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 149(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 20(3) proviso paragraph (a)(ii): amended, on 1 April 2023, by section 21(4)(a) (and see section 21(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3) proviso paragraph (b)(i): amended, on 1 April 2023, by section 21(4)(b) (and see section 21(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3) second proviso: repealed (with effect on 1 April 1988), on 24 March 1988 (applying to supplies made on or after 1 April 1988), by section 10(2) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 20(3) third proviso: repealed (with effect on 1 April 1988), on 24 March 1988 (applying to supplies made on or after 1 April 1988), by section 10(2) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 20(3A): substituted, on 27 March 2001, by section 64(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 20(3AB): repealed, on 10 October 2000 (applying on 10 October 2000), by section 99(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3B): repealed, on 10 October 2000 (applying on 10 October 2000), by section 99(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(3C): replaced (with effect on 1 April 2011), on 2 November 2012, by section 214(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 20(3C): amended (with effect on 30 March 2022), on 28 March 2024, by section 166(1) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 20(3C): amended, on 1 April 2023, by section 137(7) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3C): amended, on 1 April 2014, by section 130(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 20(3C)(a): amended (with effect on 1 April 2011), on 31 March 2023, by section 137(8) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3C)(b): amended (with effect on 1 April 2011), on 31 March 2023, by section 137(9) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CB): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CC): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CD): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CE): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CF): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CG): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3CG)(c): amended, on 31 March 2026, by section 177 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 20(3CH): inserted, on 1 April 2023, by section 137(10) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3D): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3D): amended, on 30 March 2017, by section 356(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20(3DB): inserted, on 1 April 2026, by section 161(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 20(3E): replaced, on 1 April 2023, by section 137(11) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3EB): replaced, on 1 April 2023, by section 137(12) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3F): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3F): amended, on 30 March 2017, by section 356(6) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20(3G): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3H): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3I): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3J): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(3) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(3J): amended, on 1 April 2026, by section 161(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 20(3J): amended, on 30 March 2022, by section 21(6) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3J)(a)(iii): replaced, on 30 March 2022, by section 21(7) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3J)(a)(iv): replaced, on 1 April 2023, by section 137(13) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3J)(a)(iv)(B): amended (with effect on 1 April 2023), on 28 March 2024, by section 166(2) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 20(3J)(b): amended, on 1 April 2024, by section 137(14) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3J)(b): amended (with effect on 1 April 2013, applying in relation to supplies of goods other than land or improvements to land made on or after 1 April 2014; for supplies of land or improvements to land, applying from 17 July 2013), on 17 July 2013, by section 130(3) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 20(3JB): repealed, on 1 April 2024, by section 137(15) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3JC): inserted, on 1 October 2016, by section 60(4) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(3JC)(c): amended, on 1 April 2024, by section 137(16) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3JD): inserted, on 1 April 2024, by section 137(17) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3K): replaced (with effect on 15 May 2018), on 18 March 2019, by section 301(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 20(3KB): inserted (with effect on 15 May 2018), on 18 March 2019, by section 301(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 20(3KC): inserted (with effect on 15 May 2018), on 18 March 2019, by section 301(2) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 20(3L): replaced, on 30 March 2022, by section 21(8) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3L): amended, on 1 April 2023, by section 137(18) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3L): amended (with effect on 1 April 2014), on 31 March 2023, by section 137(19) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3L): amended (with effect on 30 March 2022), on 31 March 2023, by section 137(20) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3LB): replaced (with effect on 30 March 2022), on 31 March 2023, by section 137(21) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3LB): amended (with effect on 30 March 2022), on 28 March 2024, by section 166(3) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 20(3LB): amended, on 1 April 2023, by section 137(22) (and see section 137(30) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(3LC): replaced, on 30 March 2022, by section 21(8) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(3LC): amended (with effect on 30 March 2022), on 28 March 2024, by section 166(4) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 20(3M): inserted, on 1 April 2014, by section 130(6) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 20(3N): inserted, on 1 April 2024, by section 137(23) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(4): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 99(8) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 20(4)(b)(i): amended, on 25 November 2003, by section 154(7)(a) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(4)(b)(ib): inserted, on 25 November 2003, by section 154(7)(a) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(4)(b)(ii): substituted, on 25 November 2003, by section 154(7)(b) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20(4)(b)(ii): amended, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(4) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(4)(c): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 14(4) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 20(4)(c): amended, on 1 April 2023, by section 137(24) (and see section 137(31) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(4)(c): amended, on 1 April 2023, by section 137(25) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(4)(c): amended, on 30 March 2017, by section 356(9) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20(4)(d): inserted, on 1 April 2023, by section 137(25) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(4)(e): inserted (with effect on 1 April 2024), on 29 March 2025, by section 221(7) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(4B): replaced, on 1 April 2026, by section 161(3) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 20(4C): inserted, on 1 October 2016, by section 60(5) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(4C): amended (with effect on 1 April 2023), on 29 March 2025, by section 221(8) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20(4C): amended, on 1 April 2023, by section 21(9) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20(4C): amended, on 1 December 2019, by section 21(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20(4C): amended, on 1 December 2019, by section 21(6) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20(4D): inserted, on 1 October 2016, by section 60(5) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 20(4D): amended, on 1 December 2019, by section 21(7)(a) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20(4D): amended, on 1 December 2019, by section 21(7)(b) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20(4E): inserted, on 1 April 2024, by section 137(28) (and see section 137(29) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 20(5): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 99(9) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

20A Goods and services tax incurred relating to determination of liability to tax

(1) For the purposes of this section,—

goods and services tax payable—

(a) means an amount of goods and services tax calculated in accordance with sections 19 to 20; and

(b) includes—

(i) any amount referred to in section 17(2) or section 51B; and

(ii) any amount refundable by the Commissioner pursuant to section 19C or section 20

taxable income, **tax year** and **taxpayer** have the same meanings as in section YA 1 of the Income Tax Act 2007.

(2) Subject to this section, any goods and services acquired by the registered person in connection with—

(a) the calculation of the taxable income of the registered person for any tax year:

(b) the calculation or determination of the goods and services tax payable by the registered person for any taxable period:

(c) the preparation, institution, or presentation of an objection or challenge to or an appeal against or in consequence of any determination or assessment made, in respect of the registered person, by the Commissioner under the provisions of the Tax Administration Act 1994 or this Act:

(d) any contribution by the registered person towards the expenditure incurred by any other taxpayer or registered person, as the case may be, where—

(i) if the expenditure were incurred by the first-mentioned registered person, it would be an allowable deduction in calculating the taxable income of that person or allowable in the calculation or determination of any goods and services tax payable by that person; and

(ii) the first-mentioned registered person has objected to, or challenged or appealed against, an assessment or determination made in relation to the matter by the Commissioner under the provisions of the Income Tax Act 1976 or the Tax Administration Act 1994 or this Act,—

shall be deemed to be goods and services acquired by the registered person for making taxable supplies; and the Commissioner shall allow that person to make a deduction under section 20(3) of the tax charged thereon.

(3) This section shall not apply in relation to any goods and services acquired by the registered person in connection with—

(a) any matter or assessment arising from a return (being a return of income furnished under the provisions of the Income Tax Act 1976 or the Tax Administration Act 1994 or a return furnished under the provisions of this Act) that, in the opinion of the Commissioner, was fraudulent or wilfully misleading:

(b) any offence under any of the Inland Revenue Acts:

(c) any assessment of penal tax under the Income Tax Act 1976 or the Tax Administration Act 1994 or this Act (not being an assessment which is subsequently cancelled):

(ca) any assessment of a shortfall penalty under the Tax Administration Act 1994 (not being an assessment which is subsequently cancelled):

(d) any objection or challenge or appeal which, in the opinion of the Commissioner, is of an inconsequential or frivolous nature.

(4) Any amount received by the registered person at any time, whether by way of reimbursement, award of the court, recovery, or otherwise howsoever in

respect of goods and services deemed under this section to be acquired by the registered person with the intention of using the supply for making taxable supplies, shall be deemed to be supplied by that registered person in the course of a taxable activity in the taxable period in which it is received.

Section 20A: inserted, on 24 March 1988 (applying to supplies made on or after 24 March 1988), by section 11(1) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 20A(1) **assessable income**, **income year**, and **taxpayer**: repealed, 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 20A(1) **goods and services tax payable** paragraph (a): amended, on 1 April 1991, by section 5(1)(a) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 20A(1) **goods and services tax payable** paragraph (b): amended, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 150(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 20A(1) **goods and services tax payable** paragraph (b)(ii): amended, on 1 April 1991, by section 5(1)(b) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 20A(1) **taxable income**, **income year** and **taxpayer**: inserted, 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 20A(1) **taxable income**, **tax year** and **taxpayer**: 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 20A(1) **taxable income**, **tax year** and **taxpayer**: 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 20A(2): amended (with effect on 1 April 2011), on 2 November 2012, by section 215 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 20A(2)(a): 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 20A(2)(a): amended, 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 20A(2)(c): amended, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 3(1)(a) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 20A(2)(c): amended, 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 20A(2)(d)(i): substituted, 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 20A(2)(d)(ii): amended, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 3(1)(b) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 20A(2)(d)(ii): amended, 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 20A(3)(a): amended, 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 20A(3)(c): amended, 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 20A(3)(ca): inserted, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 3(2) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 20A(3)(d): amended, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 3(3) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 20A(4): amended (with effect on 1 April 2011), on 18 March 2019, by section 302 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

20B Allocation of taxable supplies following investigation by Commissioner

(1) For the purposes of this section—

discrepancy means any understatement or overstatement of the taxable supplies made or received by a registered person calculated or otherwise ascertained in respect of any specified period

specified period means any period, being a period that extends over more than a single taxable period, to which a discrepancy relates

tax discrepancy, in relation to a discrepancy, means an amount equal to the tax fraction (being the tax fraction applicable to the taxable period, or any part of a taxable period, in relation to which the discrepancy has been deemed to have occurred) of the amount of the taxable supplies made or received by a registered person that have been understated or overstated.

(2) For the purposes of this Act, in any case where, upon investigation by the Commissioner of the liability of a registered person for tax, the Commissioner has calculated or otherwise ascertained a discrepancy in relation to any specified period then,—

(a) subject to paragraphs (b) and (c), the amount of the discrepancy shall be deemed to be taxable supplies made or received (as the case may be) by the registered person at a uniform daily rate throughout that specified period, and those taxable supplies shall be deemed to have been so made or received by the registered person in the taxable periods, or parts thereof, included in the specified period:

(b) subject to paragraph (c), where the Commissioner is satisfied that the registered person did not carry on the taxable activity for any part of any specified period, the amount of the discrepancy shall be deemed to be taxable supplies made or received (as the case may be) by the registered person at a uniform daily rate throughout the part of the specified period in which the taxable activity was carried on, and those taxable supplies shall be deemed to be so made or received by the registered person in

the taxable periods, or parts thereof, in which the taxable activity was carried on during the specified period:

(c) where the registered person satisfies the Commissioner that it would be appropriate for the amount of the discrepancy to be allocated on a basis otherwise than in accordance with paragraph (a) or paragraph (b), the amount of the discrepancy shall be allocated on that basis, and the amount so allocated shall be deemed to be taxable supplies made or received (as the case may be) by the registered person in the taxable periods, or parts thereof, to which the discrepancy has been so allocated.

(3) For the purposes of section 20, where a discrepancy has been deemed pursuant to this section to be taxable supplies made or received by a registered person in respect of any taxable period or any part of a taxable period, the tax discrepancy calculated in respect of the discrepancy shall be deemed to be output tax or, as the case may be, input tax in respect of that taxable period or part of a taxable period.

Section 20B: inserted, on 22 March 1989 (applying to any assessment issued on or after 22 March 1989), by section 7(1) of the Goods and Services Tax Amendment Act 1989 (1989 No 8).

20C Goods and services tax incurred in making certain supplies of financial services

Subject to this section, a registered person who has made an election under section 20F and who in respect of a taxable period supplies financial services to another supplier of financial services (called in this section a **direct supplier**) may make for each direct supplier a deduction under section 20(3)(h) of an amount given by the following formula:

$$a \times (b \div c) \times (d \div e)$$

where—

a is the total amount in respect of the taxable period that the registered person—

(a) would not be able to deduct under section 20(3) in the absence of this section; and

(b) would be able to deduct under section 20(3), other than under section 20(3)(h), if all supplies of financial services by the registered person were taxable supplies

b is the total value of exempt supplies of financial services by the registered person to the direct supplier in respect of the taxable period

c is the total value of exempt supplies of financial services by the registered person in respect of the taxable period

d is the total value of taxable supplies by the direct supplier in respect of the taxable period, determined under section 20D

e is the total value of supplies by the direct supplier in respect of the taxable period, determined under section 20D.

Section 20C: inserted, on 1 January 2005, by section 155 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 20C formula item a: substituted, on 1 January 2005, by section 151 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 20C formula item c: substituted (with effect on 1 January 2005), on 7 September 2010 (applying for taxable periods beginning on or after 1 January 2005), by section 192(1) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

20D Determining availability of deduction under section 20C from supplies by another person

If a person makes a return that includes a figure for a deduction under section 20C based on the value of supplies made by the person to other persons, the availability of the deduction under section 20C for supplies made by the person to each other person must be determined on the basis of the statistics of the supplies made by the other person.

Section 20D: inserted, on 1 January 2005, by section 155 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

20E Determining supplies charged at 0% under section 11A(1)(q) and (r) from supplies by another person

If a person makes a return that includes a figure for the value of supplies charged with tax at a rate of 0% under section 11A(1)(q) and (r), that are made by the person to other persons, the effect of section 11A(1)(q) and (r) for supplies made by the person to each other person must be determined—

(a) on the basis of the statistics of the supplies made by the other person; or

(b) using a method that is approved by the Commissioner.

Section 20E: inserted, on 1 January 2005, by section 155 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

20F Election that sections 11A(1)(q) and (r) and 20C apply

A person may choose to apply the rules in sections 11A(1)(q) and (r) and 20C in relation to certain supplies of financial services. The person makes the election by doing either or both of the following:

(a) taking a tax position in a return for the taxable period:

(b) notifying the Commissioner before the end of the taxable period in which they first choose to apply the rules.

Section 20F: replaced, on 1 April 2025, by section 222(1) (and see section 222(2) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 20F: amended (with effect on 1 April 2025), on 30 March 2026, by section 162 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

20G Treatment of supplies of certain assets

[Repealed]

Section 20G: repealed, on 1 April 2024, by section 138(1) (and see section 138(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

20H Goods and services tax incurred in making financial services for raising funds

(1) A registered person who makes supplies of financial services referred to in paragraph (a), and is, or intends to be, principally making supplies that would be taxable supplies in the absence of the supplying of the financial services, has a deduction under section 20(3)(hd) of input tax for the supplies that are used in making the supplies of the financial services, if—

(a) the supplies of the financial services (the **funding support services**) are made in the course of raising funds that are intended to be used in a taxable activity, or to be a replacement for funds used in a taxable activity, of the registered person or of a person (the **group company**) in the same group of companies under the Income Tax Act 2007; and

(b) the funding support services are not referred to in section 11A(1)(q) and (r); and

(c) the supplies used in making the supplies of funding support services do not give rise to a deduction under section 20(3) for the registered person or the group company in the absence of this section; and

(d) the funding support services are—

(i) the issue or allotment of an interest or right (a **funding security**) that is a debt security, participatory security, equity security, or a cryptocurrency with similar features and function:

(ii) the renewal of a funding security:

(iii) the payment of an amount of interest, principal, or dividend for a funding security:

(iv) the provision or variation of a guarantee of the performance of obligations in the issue, allotment, or renewal of a funding security; and

(e) the funding support services fail to raise the funds or do raise funds that are used, or that replace funds that are used, by the registered person or the group company for expenditure in the taxable activity; and

(f) the supplies used in making the supplies of funding support services would give rise to a deduction under section 20(3) if used in the taxable activity in which the funds are intended to be used.

(1B) If a registered person makes supplies of financial services in the course of raising funds that are or would have been used by the registered person or a

group company in both a taxable activity and an activity that is not a taxable activity (the **funded activities**), the deduction for input tax under subsection (1) is limited to the input tax from a fraction of the total expenditure incurred in supplying the financial services, where the fraction equals the fraction of the total value of supplies made in the course or furtherance of the funded activities that consists of taxable supplies.

(2) A non-resident person who is registered under section 54B does not have a deduction of input tax under subsection (1).

Section 20H: inserted, on 1 April 2017, by section 357 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 20H(1): replaced (with effect on 1 April 2017), on 26 June 2019, by section 23(1) (and see section 23(2) for application) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 20H(1)(d): replaced (with effect on 1 April 2017), on 30 March 2022, by section 22(1) (and see section 22(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 20H(1B): inserted (with effect on 1 April 2017), on 26 June 2019, by section 23(1) (and see section 23(2) for application) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

21 Adjustments for apportioned supplies

(1) A registered person must ascertain at the end of an adjustment period whether an adjustment is required to be made for any percentage difference in a supply of goods or services for the period in relation to the actual use of those goods or services for making taxable supplies.

(2) Despite subsection (1) but subject to subsections (4) and (4B), the person is not permitted to make an adjustment if—

(a) section 20(3D) applies to them:

(ab) the person is a non-resident who has incurred input tax as defined in section 3A(1)(b) for goods and who—

(i) exports the goods in or before the adjustment period; and

(ii) disposes of the goods overseas in the adjustment period or holds the goods overseas at the end of the adjustment period:

(ac) the person has made an adjustment under section 21FB for a change in use of the goods or services and has not changed the use of the goods or services since that change:

(b) the value of the goods or services, excluding GST, is 10,000 or less:

(c) the difference between the percentage intended use on acquisition and the percentage actual use for the relevant adjustment period is less than 10 percentage points, but this paragraph does not apply if the adjustment amounts to more than $1,000:

(d) the difference between the previous actual use calculated for the most recent adjustment period in which an adjustment was made and the

percentage actual use for the relevant adjustment period is less than 10 percentage points, but this paragraph does not apply if the adjustment amounts to more than $1,000:

(e) they intend to apply section 6(3)(e) or 91 to the supply.

(3) An adjustment arises on the last day of the relevant adjustment period.

(4) For an adjustment to which sections 21A to 21H apply, a registered person who principally makes supplies of financial services may choose to use a fair and reasonable method, as agreed with the Commissioner, for making adjustments in subsequent adjustment periods. For this purpose, the person may include a group of companies.

(4B) A registered person may choose to use, for making adjustments to which sections 21A to 21H apply, a fair and reasonable method of calculating adjustments that is—

(a) agreed with the Commissioner by the registered person:

(b) agreed with the Commissioner by an industry association, if the method is intended by the Commissioner and the industry association to be available to a person such as the registered person:

(c) published by the Commissioner and is available to the person.

(5) In determining the extent of percentage actual use and percentage intended use of a motor vehicle, a registered person may refer to a logbook as provided for in sections DE 6 to DE 11 of the Income Tax Act 2007.

Section 21: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21(2): amended (with effect on 18 March 2019), on 29 March 2025, by section 223 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 21(2): amended, on 18 March 2019, by section 303 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 21(2)(ab): inserted, on 30 March 2017, by section 358(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 21(2)(ac): inserted, on 30 March 2022, by section 23(1) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21(2)(b): amended, on 1 April 2023, by section 139(1) (and see section 139(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21(2)(d): amended (with effect on 1 April 2011), on 31 March 2023, by section 139(2) (and see section 139(7) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21(2)(e): inserted (with effect on 1 April 2011), on 31 March 2023, by section 139(3) (and see section 139(7) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21(4): replaced, on 1 April 2023, by section 139(4) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21(4B): replaced, on 1 April 2023, by section 139(5) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21(4B)(c): amended, on 31 March 2026, by section 177 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 21(5): inserted (with effect on 1 April 2011), on 2 November 2012, by section 216 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

21A When adjustments required

A registered person must, at the end of an adjustment period,—

(a) identify the percentage actual use of the goods or services in making taxable supplies in the period; and

(b) compare the percentage actual use with percentage intended use or previous actual use, as applicable; and

(c) if a percentage difference arises and section 21(2)(c) or (d) does not apply, make an adjustment for any percentage difference for the adjustment period.

Section 21A: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21A(c): amended (with effect on 1 April 2011), on 2 November 2012, by section 217 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

21B Adjustments when person or partnership becomes registered after acquiring goods and services

(1) This section applies when—

(a) before becoming a registered person, a person that is not a unit title body corporate acquires—

(i) goods or services on which tax has been charged under section 8(1):

(ii) goods entered by them for home consumption under the Customs and Excise Act 2018 on which tax has been levied under section 12(1):

(iii) secondhand goods—

(A) that are supplied to the person by way of sale; and

(B) that have always been situated in New Zealand or have had tax levied on them as described in subparagraph (ii); and

(C) the supply of which is not a taxable supply; and

(b) at the time of registration or at a later time, the person or a partnership of which the person is a member (the **registered user**) uses the goods or services for making taxable supplies.

(2) The registered person may make an adjustment under section 21, 21A if the registered user meets the requirements of subsection (3) for the supply, or

21FB, treating, as the first adjustment period, the period (the **initial period**) that—

(a) starts on the date of the acquisition of the goods or services; and

(b) ends on the first balance date that falls after the events referred to in subsection (1)(b).

(3) A registered user meets the requirements of this subsection for a supply by—

(a) having a record of the details of the supply required by either of—

(i) section 19F for a taxable supply:

(ii) section 19H for a supply that is not a taxable supply; and

(b) using a method that provides a fair and reasonable result in identifying the percentage actual use of the goods or services in the initial period referred to in subsection (2).

(4) *[Repealed]*

(5) For the purposes of determining the amount of input tax under section 3A for a supply of secondhand goods, the person is treated as if they had been a registered person at the time the goods were acquired, and the tax fraction applying is the tax fraction that would have applied at that time.

Section 21B: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21B heading: amended (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 239(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 21B(1)(a): replaced (with effect on 1 April 2011), on 2 November 2012, by section 218(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 21B(1)(a): amended (with effect on 26 February 2015), on 24 February 2016, by section 277 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 21B(1)(a)(ii): amended, on 1 October 2018, by section 443(3) of the Customs and Excise Act 2018 (2018 No 4).

Section 21B(1)(b): replaced, on 1 April 2023, by section 24(1) (and see section 24(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21B(1)(b): amended, on 31 March 2026, by section 163(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 21B(2): amended, on 30 March 2025, by section 224 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 21B(2): amended, on 1 April 2024, by section 140 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21B(2): amended, on 1 April 2023, by section 24(2) (and see section 24(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21B(3): replaced, on 1 April 2023, by section 24(3) (and see section 24(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21B(4): repealed (with effect on 1 April 2011), on 2 November 2012, by section 218(3) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 21B(5): replaced, on 31 March 2026, by section 163(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

21C Adjustments for first and subsequent adjustment periods

For the purposes of section 21A(b),—

(a) for the first adjustment period applying to the goods or services, the person must compare the percentage intended use of the goods or services with their percentage actual use:

(b) for a subsequent adjustment period, the person must compare the percentage actual use of the goods or services with—

(i) their percentage actual use in an earlier period that is the most recent period in which an adjustment has been made (the **previous actual use**):

(ii) their percentage intended use, if no adjustment has been made in an earlier period.

Section 21C: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

21CB Rate for change of use before 1 October 2010

[Repealed]

Section 21CB: repealed, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

21D Calculating amount of adjustment

(1) If a percentage difference arises for an adjustment period, a registered person must make a positive or negative adjustment for the period of an amount calculated using the formula—

full input tax deduction × percentage difference.

(2) In the formula,—

(a) **full input tax deduction** is the total amount of input tax on the supply, including any nominal GST component chargeable under section 20(3J)(a)(i):

(b) **percentage difference** has the meaning set out in section 21G(1)(c).

(3) For the purposes of subsection (1)—

(a) if the adjustment is positive and the percentage actual use is more than the person's percentage intended use or previous actual use, as applicable, the person is entitled to an additional deduction under section 20(3)(e) or (hb), as applicable:

(b) if the adjustment is negative and the percentage actual taxable use is less than the person's percentage intended use or previous actual use, as applicable, the person must treat the amount as a positive amount of output tax and attribute it to a taxable period under section 20(4).

Section 21D: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21D(3): amended, on 1 April 2024, by section 141 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21D(3): amended (with effect on 1 April 2013, applying in relation to supplies of goods other than land or improvements to land made on or after 1 April 2014; for supplies of land or improvements to land, applying from 17 July 2013), on 17 July 2013, by section 133(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 21D(3)(a): amended (with effect on 1 April 2013, applying in relation to supplies of goods other than land or improvements to land made on or after 1 April 2014; for supplies of land or improvements to land, applying from 17 July 2013), on 17 July 2013, by section 133(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 21D(3)(b): amended, on 30 March 2017, by section 359 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

21E Concurrent uses of land

(1) This section applies when a registered person simultaneously uses the same area of land during an adjustment period for making concurrent taxable and non-taxable supplies. The percentages determined under this section apply for the purposes of sections 21A and 21G.

(2) This section does not apply if the Commissioner agrees that the registered person may use another calculation method.

(3) The extent to which the land is used for making taxable supplies is calculated as a percentage using the formula—

(consideration for taxable supply ÷ total consideration for supply) × 100.

(4) In the formula in subsection (3),—

(a) **consideration for taxable supply** is,—

(i) on a disposal of the land in the adjustment period, the amount paid or payable; or

(ii) the market value of the land at the time of making the adjustment:

(b) **total consideration for supply** is the sum of the amount referred to in paragraph (a) and the amount of—

(i) all rental income that is the consideration for the supply of a dwelling paid or payable since the land was acquired; and

(ii) if no rental income is paid or payable in relation to the non-taxable use of the land, the market value of rental income that would have been paid or payable since the land was acquired if the land had been used for this purpose.

(5) For the purposes of subsection (4), if the person disposes of the land to an associated person, or if the amount of rental income is not an arm's length amount, subsection (4)(a)(i) and (b)(i) do not apply, and the amount of the consideration is measured under subsection (4)(a)(ii) and (b)(ii).

(6) For the purposes of subsection (4)(a)(ii) and (b)(ii), if the market value of the land or the market value of rental income is not readily identifiable, the person may use another method to provide a fair and reasonable estimate of the market value.

(7) If a person is required to estimate the extent of taxable use of the land under this section and the land has at any time been used in a month solely for making non-taxable supplies, the person must calculate the percentage use for the adjustment period on a month by month basis, calculated using the formula—

(months ÷ total months) × result under subsection (3).

(8) In the formula in subsection (7),—

(a) **months** is the number of months since acquisition in which all or part of the land is used to some extent for making taxable supplies:

(b) **total months** is the total number of months since acquisition.

Section 21E: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21E(1): amended, on 2 November 2012, by section 219 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

21F Treatment on disposal

(1) This section applies when a registered person—

(a) acquires goods or services in relation to which they do not have a full deduction, taking into account any adjustments made to input tax in adjustment periods after acquisition; and

(b) subsequently disposes, or is treated as disposing, of the goods or services in the course or furtherance of a taxable activity.

(2) *[Repealed]*

(3) *[Repealed]*

(4) Subject to subsection (6), the person must make a final adjustment of an amount calculated using the formula—

tax fraction × consideration × (1 − previous use).

(5) For the purposes of the formula in subsection (4),—

(a) **tax fraction** has the meaning given in section 2(1), unless subsection (7) applies to the disposal:

(b) **consideration** is the amount of consideration received, or treated as received, for the supply:

(c) **previous use** is the percentage intended use or the previous actual use in the period before the period in which the disposal occurs.

(6) If either of the requirements in subsection (6B) are met, the final adjustment given by subsection (4) must not exceed—

(a) for a disposal that the person acquired as a zero-rated supply under section 11(1)(m), (mb), (mc), or (md), the amount of output tax that is accounted for by the person under section 20(3J)(a)(iii), taking into account any later adjustments made under the apportionment rules in sections 21 to 21H; or

(b) for a disposal to which paragraph (a) does not apply, the amount that, when added to any deduction already claimed, produces a total amount equal to the amount of the full input tax deduction on acquisition referred to in section 21D(2).

(6B) For the purposes of subsection (6), the requirements are either—

(a) the disposal is of land that the person uses in the course or furtherance of a taxable activity that is—

(i) the main activity of the person out of all activities undertaken by the person that involve the supply of goods and services to another person for consideration, including activities that are not taxable activities (for example, making exempt supplies); and

(ii) developing land, dividing land into lots, dealing in land, or erecting buildings; or

(b) section 5(16B) applies.

(7) In the formula in subsection (4), on the disposal of the goods or services, if the supply is charged at the rate of 0%, the item **tax fraction** is treated as 15%.

Section 21F: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21F(2): repealed (with effect on 24 February 2020), on 30 March 2022, by section 25(1) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21F(3): repealed (with effect on 24 February 2020), on 30 March 2022, by section 25(1) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21F(4): added (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 240(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 21F(4): amended (with effect on 24 February 2020), on 30 March 2022, by section 25(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 21F(5): added (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 240(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 21F(6): replaced (with effect on 24 February 2020), on 29 March 2025, by section 225(1) (and see section 225(3) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 21F(6)(a): amended, on 1 April 2026, by section 164 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 21F(6)(a): amended, on 1 April 2023, by section 142(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21F(6B): inserted (with effect on 24 February 2020), on 29 March 2025, by section 225(2) (and see section 225(3) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 21F(7): added (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 240(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 21F(7): amended (with effect on 24 February 2020), on 30 March 2022, by section 25(4) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

21FB Treatment when percentage of taxable use permanently changes

(1) This section applies where the person's use of goods or services in making taxable supplies, as a percentage of total use, permanently changes.

(2) The person's adjustment for the adjustment period in which the change occurred is an amount calculated using the formula—

full input tax deduction × new intended use percentage − previous net deductions.

(3) In the formula,—

(a) **full input tax deduction** is the total amount of input tax on the supply, after taking into account any nominal GST component chargeable under section 20(3J)(a)(i):

(b) **new intended use percentage** means the extent to which the goods or services are used, determined by the use from the date the permanent change occurred up to the end of the adjustment period in which the change occurred, and intended to be used for the foreseeable future, by the person for making taxable supplies:

(c) **previous net deductions** means the input tax deduction claimed by the person on acquisition of the goods or services after taking into account any nominal GST component chargeable under section 20(3J)(a)(i) which has not previously been returned as output tax under section 20(3J)(a)(iv), plus or minus, as the case may be, any previous adjustments made.

(4) For the purposes of subsection (2),—

(a) if the amount is positive, the person is entitled to an additional input tax deduction under section 20(3)(e); or

(b) if the amount is negative, the person must treat the amount as a positive amount of output tax and attribute it to a taxable period under section 20(4).

Section 21FB: replaced, on 1 April 2023, by section 143(2) (and see section 143(3) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

21G Definitions and requirements for apportioned supplies and adjustment periods

(1) For the purposes of this section and sections 8(4B)(b), 9(2)(h), 20(3H) and (3JC), 21 to 21F, and 21H,—

(a) **percentage actual use**, for a registered person and an adjustment period,—

(i) means the extent to which the goods or services are actually used by the person for making taxable supplies; and

(ii) is calculated for the period that starts when the goods or services are acquired, or if section 21FB has been applied to the goods or services, from the point of the calculation made under that section and finishes at the end of the relevant adjustment period; and

(iii) is expressed as a percentage of total use:

(b) **percentage intended use**, for a registered person, means the extent to which the goods or services are intended to be used by the person for making taxable supplies, estimated at the time of acquisition under section 20(3G) and expressed as a percentage of total use:

(c) **percentage difference** means the difference between the percentage actual use determined under paragraph (a) and, as applicable,—

(i) the percentage intended use determined under paragraph (b); or

(ii) for a subsequent adjustment period following a period in which a person has made an adjustment, the previous actual use of the goods or services in the earlier period.

(1B) In the definition of **percentage actual use** in subsection (1), when the registered person is a non-resident person, the calculation of actual use is based on the total supplies made by the person, treating all those supplies as if they are made and received in New Zealand.

(2) For the purposes of this section and sections 21 to 21F, 21FB, and 21H,—

(a) the first adjustment period is a period that—

(i) starts on the date of acquisition; and

(ii) ends on the date as the person chooses that either corresponds to the person's first balance date described in section 15B(6) that falls after the date of acquisition, or corresponds to the person's first balance date that falls at least 12 months after the date of acquisition:

(b) a subsequent adjustment period is a period of 12 months that—

(i) starts on the day after the end of an earlier adjustment period; and

(ii) ends on the last day of the equivalent taxable period in which the first adjustment period ended.

(3) For the purposes of subsection (2)(b), a registered person who chooses under section 38(1) of the Tax Administration Act 1994 to change their balance date at some time in an income year may realign their subsequent adjustment periods with the new balance date. However, an affected adjustment period must be of at least 12 months duration and, if the new balance date causes an

adjustment period to be shorter than 12 months, the relevant period is extended to the balance date of the following income year.

(4) The number of adjustment periods in which a registered person must determine whether an adjustment is required under section 21A may, as the person chooses, be limited to—

(a) 1 of the following based on the value of the goods or services, excluding GST:

(i) 2 adjustment periods for goods or services valued at more than $10,000 but not more than $20,000:

(ii) 5 adjustment periods for goods or services valued at more than $20,000 but not more than $500,000:

(iii) 10 adjustment periods for land, or goods or services valued at more than $500,000; or

(b) the relevant adjustment periods that is equal to the number of years for the estimated useful life of the relevant asset as determined under the Tax Depreciation Rates Determinations set by the Commissioner under section 91AAF of the Tax Administration Act 1994.

(5) Subsection (4)(a)(i) and (ii) does not apply in relation to a supply of land.

(6) An election by a registered person under subsection (4) to limit the number of adjustment periods applying to goods or services acquired by them cannot subsequently be changed.

(7) Despite subsection (4) if, after making adjustments for goods or services for the number of adjustment periods, the person subsequently disposes, or is treated as disposing, of the relevant asset, they must make a final adjustment under section 21F in the taxable period in which the disposal occurs.

(7B) If a person disposes, or is treated as disposing, of an asset before the last required adjustment period under subsection (4), then for the purposes of subsection (2)(a)(ii) and (b)(ii), the current adjustment period is treated as—

(a) ending immediately before the date of the disposal; and

(b) the final adjustment period.

(8) If a person does not choose the number of adjustment periods for an apportioned supply, the limits set out in subsection (4)(a) apply.

Section 21G: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21G(1): amended, on 1 April 2024, by section 144(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(1): amended, on 1 October 2016, by section 61 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 21G(1): amended (with effect on 1 April 2013, applying in relation to supplies of goods other than land or improvements to land made on or after 1 April 2014; for supplies of land or improvements to land, applying from 17 July 2013), on 17 July 2013, by section 134(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 21G(1)(a)(ii): amended (with effect on 30 June 2014), on 31 March 2023, by section 144(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(1B): inserted (with effect on 1 April 2020), on 29 March 2025, by section 226 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 21G(2): amended, on 1 April 2024, by section 144(3) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(2): amended (with effect on 30 June 2014), on 31 March 2023, by section 144(4) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(2): amended (with effect on 1 April 2013, applying in relation to supplies of goods other than land or improvements to land made on or after 1 April 2014; for supplies of land or improvements to land, applying from 17 July 2013), on 17 July 2013, by section 134(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 21G(4): amended, on 1 April 2024, by section 144(5) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(4)(a): replaced, on 1 April 2023, by section 144(6) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(5): amended, on 1 April 2023, by section 144(7) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 21G(7B): inserted, on 2 November 2012, by section 220 of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

21H Transitional accounting rules

(1) This section applies in relation to goods or services acquired before 1 April 2011 when—

(a) a registered person determines the extent to which goods or services are applied for the purposes of making supplies other than taxable supplies under sections 21 to 21H (the **old apportionment rules**) as they were before the enactment of the Taxation (GST and Remedial Matters) Act 2010:

(b) no adjustment was made or was required to be made under the old apportionment rules before 1 April 2011 for goods or services other than those referred to in section 21HB.

(2) The person must continue to apply the old apportionment rules in relation to the supply. However, the making of these adjustments is limited as follows:

(a) for goods or services whose market value or book value on 1 April 2011 is $5,000 or less, no adjustment under the old apportionment rules may be, or may be required to be, made after 1 April 2011:

(b) for goods or services whose market value or book value on 1 April 2011 is more than $5,000 but not more than $10,000, no adjustment under the old apportionment rules may be, or may be required to be, made after 1 April 2013:

(c) for other goods or services, no adjustment under the old apportionment rules may be, or may be required to be, made after 1 April 2016.

(2B) For goods or services that were acquired before 1 April 2011, for which no adjustment was made or required under the old apportionment rules before 1 April 2011, and that are not referred to in section 21HB(1), this section applies modified as follows:

(a) if input tax was deducted under section 20(3) in relation to the goods or services, or if the goods or services were zero-rated at the time of purchase, the person must apply the old apportionment rules in relation to the supply:

(b) if no input tax was deducted under section 20(3) in relation to the goods or services, the person must apply the new apportionment rules set out in sections 21 to 21G and subsection (2C).

(2C) For the purpose of subsection (2B)(b), the first adjustment period is treated as beginning on the date of acquisition of the goods or services and ending on the date that is the first balance date falling after the later of—

(a) the date on which the goods or services were first used for making taxable supplies:

(b) the date on which the person becomes a registered person.

(3) Subsection (2)(a) to (c) do not apply to a supply that wholly or partly consists of land.

Section 21H: substituted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 15(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 21H(1): replaced (with effect on 1 April 2011), on 2 November 2012, by section 221(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 21H(2B): inserted (with effect on 1 April 2011), on 2 November 2012, by section 221(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 21H(2C): inserted (with effect on 1 April 2011), on 2 November 2012, by section 221(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

21HB Transitional rules related to treatment of dwellings

(1) Subsections (2) and (3) apply when goods or services acquired or produced in the period between 1 October 1986 and 1 April 2011 were not acquired or produced for the principal purpose of making taxable supplies but, because of the changes made by section 4(3) and (4) of the Taxation (GST and Remedial Matters) Act 2010 to the definitions of **commercial dwelling** and **dwelling**, the goods or services are treated from 1 April 2011 as being used for making taxable supplies. For the purposes of this section, the person must be a person registered under section 51(1) before or after 1 April 2011.

(2) Input tax in relation to the acquisition referred to in subsection (3) may be deducted under section 20(3C) to the extent to which a deduction has not been made under the old apportionment rules.

(3) The person must treat the goods or services as acquired on 1 April 2011 at the original cost of the supply.

(4) A person may choose that a supply of accommodation in premises not be a taxable supply if the premises—

(aa) were acquired by the person before 1 April 2011; and

(a) met the requirements of the definition of **dwelling** immediately before section 4(3) and (4) of the Taxation (GST and Remedial Matters) Act 2010 amended the definitions of **commercial dwelling** and **dwelling**; and

(b) do not meet the requirements of the definition of **dwelling** because of the amendments referred to in paragraph (a).

(5) Subsection (4) does not apply if the value of the person's supplies of accommodation in premises affected by the amendments exceeds the threshold value given by section 51(1)(a).

(6) Subsection (7) applies to a person who—

(a) is required to treat a dwelling as a commercial dwelling because of the amendments to the definitions of **commercial dwelling** and **dwelling** made by section 4(3) and (4) of the Taxation (GST and Remedial Matters) Act 2010; and

(b) on or after 1 April 2011, has treated the supply of accommodation in a dwelling, being a residential unit in a retirement village or rest home, as a taxable supply.

(7) The person may irrevocably choose in a tax return for a period starting before 1 April 2015, to—

(a) continue to treat the supply as a taxable supply for that period and for subsequent periods; or

(b) treat the supply as an exempt supply for that period and for subsequent periods, and for this purpose, the election to treat the supply as an exempt supply does not constitute a change of use for the purposes of section 21FB(4)(b).

Section 21HB: inserted (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 241(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 21HB heading: amended, on 30 June 2014, by section 192(1) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 21HB(1): amended, on 30 June 2014 (applying to a tax position taken by a person after 22 November 2013), by section 192(2)(a) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 21HB(1): amended, on 30 June 2014 (applying to a tax position taken by a person after 22 November 2013), by section 192(2)(b) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 21HB(4): replaced (with effect on 1 April 2011), on 24 February 2016, by section 278 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 21HB(4)(aa): inserted (with effect on 1 April 2011), on 26 June 2019, by section 24 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 21HB(5): replaced (with effect on 1 April 2011), on 24 February 2016, by section 278 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 21HB(6): inserted, on 1 April 2015 (applying to supplies of accommodation in dwellings affected by the amendments that are acquired before that date), by section 192(4) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 21HB(7): inserted, on 1 April 2015 (applying to supplies of accommodation in dwellings affected by the amendments that are acquired before that date), by section 192(4) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 21HB(7)(b): amended, on 1 April 2023, by section 145 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

21HC Transitional rules relating to members of unit title bodies corporate

(1) A member of a unit title body corporate that acquires a supply of goods or services (the **corporate supply**) in a taxable period that ends on or after 1 November 2010 and before 3 November 2015, or that includes 3 November 2015, may make a deduction under section 20(3)(hc) for the taxable period if—

(a) at the time of the corporate supply, the unit title body corporate is not a registered person and the member is a registered person; and

(b) the unit title body corporate acquires the corporate supply for the purpose of making a supply (the **membership supply**) under a power or duty set out in section 84 of the Unit Titles Act 2010 that the member uses in making taxable supplies; and

(c) the member makes a return for the taxable period that treats part of the corporate supply as being acquired by the member for use in making taxable supplies; and

(d) the member maintains sufficient records to enable the Commissioner to ascertain—

(i) the nature of the corporate supply and the membership supply; and

(ii) the amount that the member pays to the unit title body corporate for the membership supply; and

(iii) that the corporate supply is a taxable supply; and

(iv) that the membership supply is used by the member in making taxable supplies.

(2) If the corporate supply is acquired for the purpose of making a membership supply for which the unit title body corporate charges the member on a basis other than the member's ownership interest or utility interest, as defined in

section 5 of the Unit Titles Act 2010, the amount that the member may deduct is the tax fraction of the amount charged to the member for the membership supply.

(3) For a corporate supply to which subsection (2) does not apply, the amount that the member may deduct is the tax fraction of an amount that, as a proportion of the amount paid by the unit title body corporate for the corporate supply, is fair and reasonable based on the proportion that the member owns of the total ownership interest and utility interest in the body corporate as defined in section 5 of the Unit Titles Act 2010.

Section 21HC: inserted (with effect on 1 October 2011), on 24 February 2016, by section 279 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 21HC(1): amended (with effect on 1 October 2011), on 30 March 2017, by section 360(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 21HC(1)(c): amended (with effect on 1 October 2011), on 30 March 2017, by section 360(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

21I Fringe benefits and entertainment expenses

(1) If a registered person has or is deemed to have provided or granted a fringe benefit to another person under the FBT rules of the Income Tax Act 2007, the providing or granting of the fringe benefit is treated as being a supply of goods and services made by the registered person in the course or furtherance of their taxable activity.

(2) Subsection (1) does not apply to the extent that—

(a) the other person paid an amount for the receipt or enjoyment of the fringe benefit; or

(b) the fringe benefit arose by virtue of an exempt supply under section 14; or

(c) the fringe benefit arose by virtue of a supply that is charged with tax at the rate of 0% under section 11, 11A, 11AB or 11B; or

(d) the fringe benefit is, or is deemed to be, provided or granted by a registered person in the course of making exempt supplies.

(3) Despite sections 9 and 21C, the supply of goods and services is treated as taking place at the time the fringe benefit is or is deemed to be provided or granted.

(4) If sections DD 1 to DD 3 of the Income Tax Act 2007 apply to limit the deduction under that Act for expenditure or loss (including depreciation loss) that a registered person is allowed in the course of or furtherance of a taxable activity with respect to entertainment, as described by section DD 2 of that Act,—

(a) the registered person is treated as having supplied entertainment with a value equal to the amount of the deduction prevented by sections DD 1 and DD 2 of that Act; and

(b) unless subsection (4B) applies, the time of the supply is treated as being the earlier of—

(i) the date on which the person furnishes a return of income under section 37 of the Tax Administration Act 1994 for the tax year for which the deduction is allowed; and

(ii) the date by which the person must furnish a return of income under section 37 of the Tax Administration Act 1994 for the tax year for which the deduction is allowed.

(4B) Despite subsection (4)(b), for a registered person who is treated as supplying entertainment as described in subsection (4), the time of supply for that entertainment is treated as being 30 September 2010 if—

(a) the relevant expenditure or loss for the entertainment is incurred before 1 October 2010; and

(b) the registered person chooses to apply this section.

(5) For the purpose of subsection (4), expenditure does not include an entertainment allowance to an employee or a reimbursing payment that is exempt income under section CW 17, CW 17B, CW 17C, or CW 18 of the Income Tax Act 2007.

Section 21I: inserted, on 10 October 2000 (applying to goods and services treated as being supplied on and after 10 October 2000), by section 100(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 21I(1): 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 21I(2)(c): amended, on 1 July 2003, by section 158 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 21I(3): substituted, on 27 March 2001, by section 68(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 21I(4): substituted, 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 21I(4): 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 21I(4)(a): amended, on 1 April 2018, by section 361 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 21I(4)(b): amended, on 20 May 2010, by section 50(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 21I(4B): inserted, on 20 May 2010, by section 50(2) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 21I(5): amended (with effect on 1 April 2005), on 6 October 2009, by section 712 of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 21I(5): 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).

22 Goods and services acquired before incorporation

Any company, being a registered person, shall, where any amount of tax has been charged or levied pursuant to section 8(1) or section 12(1) in relation to the acquisition of goods and services for or on behalf of that company or in connection with the incorporation of that company, and where those goods and services were acquired prior to incorporation by a person who—

(a) became a member, officer, or employee of the company and was reimbursed by the company for the whole amount of the consideration paid for the goods and services; and

(b) acquired those goods and services for the purpose of a taxable activity to be carried on by the company and has not used those goods and services for any purpose other than such taxable activity,—

be deemed to be the recipient of the goods and services and to have paid any tax charged or levied pursuant to section 8(1) or section 12(1) as if the supply or the payment of the tax had been made during the taxable period in which the reimbursement referred to in paragraph (a) is made:

provided that this section shall not apply in relation to any goods and services where—

(c) the supply of those goods and services by that person to the company is a taxable supply, or is a supply of secondhand goods not being a taxable supply; or

(d) those goods and services were so acquired more than 6 months prior to the date of incorporation of the company; or

(e) the company does not hold sufficient records to establish the particulars relating to the deduction to be made.

Section 22: amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

23 Payment of tax

(1) Every registered person, for each taxable period, shall, not later than the last day allowed under this Act for furnishing a return for that taxable period, pay to the Commissioner the tax payable for that period as calculated pursuant to section 20.

(2) *[Repealed]*

(3) *[Repealed]*

(4) A return purporting to be made by or on behalf of any person shall for all purposes be deemed to have been made by that person or by that person's authority, as the case may be, unless the contrary is proved.

Section 23(2): repealed, on 10 October 2000 (applying on 10 October 2000), by section 101(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 23(3): repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 153(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

23A Payment of tax relating to fringe benefits

(1) A registered person who provides or grants a fringe benefit to another person under the Income Tax Act 2007 must pay the tax on the taxable value of the fringe benefit in the person's FBT return by the time specified in sections RA 15, and RD 59 to RD 62 of the Income Tax Act 2007 and sections 46B to 46D of the Tax Administration Act 1994 as is appropriate.

(2) Payment of the tax on the taxable value of the fringe benefit is treated as a payment of FBT for the purposes of filing the fringe benefit return and Parts 4A, 6, 7, 9, 10 and 11 of the Tax Administration Act 1994.

Section 23A: inserted, on 27 March 2001, by section 69(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 23A(1): 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 23A(2): added, on 17 October 2002, by section 105(1) of the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002 (2002 No 32).

Section 23A(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).

24 Tax invoices

[Repealed]

Section 24: repealed, on 1 April 2023, by section 26(4) (and see section 26(6) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

24BA Shared tax invoices

[Repealed]

Section 24BA: repealed, on 1 April 2023, by section 27(4) (and see section 27(6) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

24BAB Receipts for supplies

[Repealed]

Section 24BAB: repealed, on 1 April 2023, by section 28(1) (and see section 28(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

24BAC Information for importation of goods including distantly taxable goods

[Repealed]

Section 24BAC: repealed, on 1 April 2023, by section 29(1) (and see section 29(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

24B Records to be kept by recipient of imported goods and services

[Repealed]

Section 24B: repealed, on 1 April 2023, by section 30(1) (and see section 30(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

25 Adjustments for inaccuracies

(1) This section applies where, in relation to a supply of goods and services by a registered person, the registered person issues taxable supply information or supply correction information, or makes a return for a taxable period, containing an inaccuracy that is or arises from 1 or more of—

(a) a cancellation of the supply:

(b) a return, to the supplier, of all or part of the supply:

(c) an incorrect description of the supply:

(d) an incorrect amount of consideration:

(e) an incorrect place of supply:

(f) an incorrect time of supply:

(g) an incorrect rate of tax:

(h) an incorrect amount of tax charged:

(i) an incorrect description of the supplier or recipient of the supply.

(1B) For the purposes of subsection (1)(d), the previously agreed consideration for the supply of a pharmaceutical is not an incorrect amount of consideration if part of the consideration for the supply has been rebated to Pharmac (acting on its own account or as an agent for a public authority) under a Pharmac agreement.

(1B) *[Repealed]*

(2) Where a supplier has accounted for an incorrect amount of output tax for a taxable period as a consequence of an inaccuracy referred to in subsection (1), that supplier shall make an adjustment in calculating the tax payable by that supplier in the return for the taxable period during which it has become apparent that the output tax is incorrect, and if—

(a) the output tax properly charged in relation to that supply exceeds the output tax actually accounted for by the supplier, the amount of that excess shall be deemed to be tax charged on a taxable supply made by that supplier and be attributable to the taxable period in which the adjustment is to be made, and not attributable to any prior taxable period:

(b) the output tax actually accounted for exceeds the output tax properly charged in relation to that supply, that supplier shall make a deduction under section 20(3) of the amount of that excess.

(3) *[Repealed]*

(3A) *[Repealed]*

(3B) *[Repealed]*

(3C) *[Repealed]*

(4) If a registered person makes a deduction in a taxable period of input tax relating to a supply for which the person has taxable supply information and is then issued with supply correction information showing, or otherwise knows, that the taxable supply information includes an amount of output tax on the supply exceeding the correct amount, the amount of the excess tax is—

(a) treated as being output tax charged on a taxable supply made by the registered person, to the extent that the input tax deducted relating to the supply exceeds the output tax properly charged on the supply; and

(b) attributed to the taxable period in which the supply correction information is issued or the registered person becomes aware of the excess.

(5) If a registered person makes a deduction in a taxable period of input tax relating to a supply for which the person has taxable supply information and is then issued with supply correction information showing that the correct amount of output tax on the supply exceeds the amount included in the taxable supply information, the amount of the excess tax is treated as being input tax that is a deduction under section 20(3) in the taxable period in which the supply correction information is issued, to the extent that the output tax properly charged on the supply exceeds the input tax deducted relating to the supply.

(6) *[Repealed]*

(7) *[Repealed]*

Section 25 heading: replaced, on 30 March 2022, by section 31(1) (and see section 31(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(1): replaced, on 30 March 2022, by section 31(2) (and see section 31(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(1): amended (with effect on 1 April 2023), on 29 March 2025, by section 227(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 25(1B): inserted (with effect on 1 April 2023), on 29 March 2025, by section 227(2) (and see section 227(3) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 25(1B): repealed, on 1 April 2023, by section 31(3) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(2): amended, on 30 March 2022, by section 31(4) (and see section 31(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(2)(a): amended, on 21 June 2005, by section 157 of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 25(2)(b): amended, on 25 November 2003, by section 159(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 25(3): repealed, on 1 April 2023, by section 31(6) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(3A): repealed, on 1 April 2023, by section 31(6) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(3B): repealed, on 1 April 2023, by section 31(6) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(3C): repealed, on 1 April 2023, by section 31(6) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(4): replaced, on 30 March 2022, by section 31(7) (and see section 31(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(4): amended (with effect on 1 April 2023), on 28 March 2024, by section 167(2) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 25(4): amended, on 1 April 2023, by section 31(8)(a)(i) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(4): amended, on 1 April 2023, by section 31(8)(a)(ii) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(4): amended (with effect on 30 March 2022), on 28 March 2024, by section 167(1) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 25(4)(b): amended, on 1 April 2023, by section 31(8)(b) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(5): replaced, on 30 March 2022, by section 31(7) (and see section 31(11) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(5): amended, on 1 April 2023, by section 31(9)(a) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(5): amended, on 1 April 2023, by section 31(9)(b) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(5): amended, on 1 April 2023, by section 31(9)(c) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(5): amended, on 1 April 2023, by section 31(9)(d) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(6): repealed, on 1 April 2023, by section 31(10) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25(7): repealed, on 1 April 2023, by section 31(10) (and see section 31(12) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

25AAA Corrections of inaccuracies by marketplace operators

(1) This section applies when an operator of an electronic marketplace—

(a) is required to deduct input tax for a flat-rate credit to pass on under section 20(3)(de) to an underlying supplier; and

(b) discovers, after having deducted the amount, that the amount is incorrect.

(2) The operator of the electronic marketplace must correct the amount of input tax or output tax, as applicable, as follows:

(a) if the amount of input tax is more than the correct amount, the operator must return an amount of output tax that is equal to the excess input tax:

(b) if the amount of input tax is less than the correct amount, the operator must deduct input tax of an amount equal to the deficiency in the input tax.

(3) The adjustments referred to in subsection (2)(a) and (b) must be made for the taxable period in which the inaccuracy is discovered.

(4) For the purposes of subsection (2)(a), if the requirement to pass on the flat-rate credit to the underlying supplier has been met, the amount of the excess may be offset in relation to another amount of flat-rate credit required to be passed on.

(5) The operator of the electronic marketplace must pass on any amount of the deficiency referred to in subsection (2)(b) to the underlying supplier under section 8C(3)(b)(ii).

Section 25AAA: inserted, on 1 April 2024, by section 145B of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

25AA Consequences of change in contract for imported goods and services

(1) Despite section 25, this section applies in relation to a supply of goods or services by a non-resident that is treated by sections 5B and 8(4B) as being made in New Zealand by the recipient of the supply if—

(a) any one of the following is satisfied:

(i) the supply of goods or services has been cancelled:

(ii) the nature of the supply of goods or services has been fundamentally varied or altered:

(iii) the previously agreed consideration for the supply of goods or services has been altered, whether due to the offer of a discount or otherwise:

(iv) the goods or services or part of the goods or services supplied have been returned to the non-resident:

(v) the supplier has provided the recipient with taxable supply information under section 19K(8) or (9); and

(b) an incorrect return has been made for the taxable period for which output tax on the supply is attributable.

(2) A person who has accounted for an incorrect amount of output tax must make an adjustment to the calculation of tax payable in the return for the taxable period in which it becomes apparent that the amount of output tax was incorrect, and if the output tax properly charged on the supply is—

(a) more than the output tax actually accounted for by the person, the amount of the excess is treated as being tax charged in relation to a taxable supply made by the person:

(b) less than the output tax actually accounted for by the person, the amount of the deficiency is a deduction under section 20(3) for the person.

(3) A person who has accounted for an incorrect amount of deductions must make an adjustment to the calculation of tax payable in the return for the taxable period in which it becomes apparent that the amount of deductions was incorrect, and if the deduction properly resulting from the supply is—

(a) less than the deduction actually claimed by the person, the amount of the deficiency is treated as being tax charged in relation to a taxable supply made by the person:

(b) more than the deduction actually claimed by the person, the amount of the excess is a deduction under section 20(3) for the person.

Section 25AA: inserted, on 1 January 2005, by section 160 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 25AA heading: amended, on 1 December 2019, by section 29(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1): amended, on 1 December 2019, by section 29(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1)(a)(i): amended, on 1 December 2019, by section 29(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1)(a)(ii): amended, on 1 December 2019, by section 29(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1)(a)(iii): amended, on 1 December 2019, by section 29(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1)(a)(iv): amended, on 1 December 2019, by section 29(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 25AA(1)(a)(iv): amended, on 1 October 2016, by section 65(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 25AA(1)(a)(v): inserted, on 1 October 2016, by section 65(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 25AA(1)(a)(v): amended (with effect on 1 April 2023), on 29 March 2025, by section 228 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 25AA(1)(a)(v): amended, on 1 April 2023, by section 32(1) (and see section 32(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

25AB Consequences of change in contract for secondhand goods

(1) This section applies to a supply of secondhand goods to a registered person for which the registered person returns input tax determined under section 3A(3) if—

(a) the supply is affected by 1 or more of—

(i) a cancellation of the supply:

(ii) a return, to the supplier, of all or part of the supply:

(iii) an incorrect description of the supply:

(iv) an incorrect rate of tax:

(v) an incorrect amount of tax charged:

(vi) a change to the previously agreed consideration for the supply; and

(b) the registered person returns input tax on the supply as a deduction from the amount of output tax for a taxable period in the calculation of tax payable by the registered person for the taxable period; and

(c) as a result of the event referred to in paragraph (a), the amount of input tax on the supply returned by the registered person exceeds the correct amount of input tax for the supply; and

(d) the supplier does not provide taxable supply information or supply correction information in relation to the supply.

(2) An amount equal to the amount of the excess referred to in subsection (1)(c) is treated as being tax charged in relation to a taxable supply made by the registered person for the taxable period in which the error in the amount of input tax is found.

Section 25AB: inserted, on 30 March 2017, by section 363 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 25AB(1): amended (with effect on 30 March 2017), on 29 March 2018, by section 401(1) of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5).

Section 25AB(1)(a): replaced, on 1 April 2023, by section 33(1) (and see section 33(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25AB(1)(d): amended, on 1 April 2023, by section 33(2) (and see section 33(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 25AB(2): amended, on 1 April 2023, by section 33(3) (and see section 33(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

25A Commissioner may approve use of symbols, etc, on electronically transmitted invoices, receipts, and credit and debit notes

[Repealed]

Section 25A: repealed, on 1 April 2023, by section 34(1) (and see section 34(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

26 Bad debts

(1) Where a registered person—

(a) has made a taxable supply for consideration in money; and

(b) has furnished a return in relation to the taxable period during which the output tax on the supply was attributable and has properly accounted for the output tax on that supply as required under this Act; and

(c) has written off as a bad debt the whole or part of the consideration not paid to that person,—

that registered person shall make a deduction under section 20(3) of that portion of the amount of tax charged in relation to that supply as the amount written off as a bad debt bears to the total consideration for the supply:

provided that where goods are supplied under a hire purchase agreement, the registered person shall only make a deduction under section 20(3) of the tax fraction (being the tax fraction applicable at the time that the hire purchase agreement was entered into) of that portion of the amount written off as a bad debt as the cash price bears to the total amount payable under the hire purchase agreement:

(1AA) Subsection (1) also applies if a registered person sells a debt to a third party and then reacquires the debt.

(1AB) A registered person who is required to account for tax payable on a payments basis under either section 19 or section 19A must apply this section only to supplies made by the person to which any one of sections 9(2)(b), 9(3)(b) and 26A applies.

(1A) Where a registered person has, in respect of the supply by that registered person of any contract of insurance (being a supply charged with tax pursuant to section 8(1)),—

(a) paid any amount to the Earthquake and War Damage Commission pursuant to the Earthquake and War Damage Act 1944 or to the Fire Service Commission pursuant to the Fire Service Act 1975 or to Fire and Emergency New Zealand pursuant to the Fire and Emergency New Zealand Act 2017; and

(b) sought to recover that amount, together with the consideration for that supply, from the recipient of that supply; and

(c) written off as a bad debt the whole or part of that amount not paid to that registered person,—

that registered person shall make a deduction under section 20(3) of the tax fraction of that amount or that part of that amount written off.

(2) Where any amount in respect of which a deduction has been made in accordance with subsection (1) is at any time wholly or partly recovered by the registered person, that portion of the amount of the deduction allowable under subsection (1) as the amount of the bad debt recovered bears to the bad debt written off shall be deemed to be the tax charged in relation to a taxable supply made during the taxable period in which the bad debt is wholly or partly recovered.

(3) This section does not apply when the taxable supply is one made by a principal to an agent as described in section 60(1B)(a) if the agent has been paid for the supply described in section 60(1B)(b).

(4) This section does not apply when the taxable supply is made by an agent to a principal as described in section 60(2B)(b).

(5) This section does not apply when the taxable supply is made by a marketplace operator and section 26AA applies to the bad debt.

Section 26(1): amended (with effect on 3 December 1985), on 8 August 1986, by section 21(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 26(1) first proviso: amended, on 1 April 2005, by section 139 of the Credit Contracts and Consumer Finance Act 2003 (2003 No 52).

Section 26(1) second proviso: repealed, on 10 October 2000 (applying on 10 October 2000), by section 103(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 26(1AA): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 103(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 26(1AB): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 103(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 26(1A): inserted (with effect on 3 December 1985), on 8 August 1986, by section 21(3) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 26(1A)(a): amended, on 1 July 2017, by section 197 of the Fire and Emergency New Zealand Act 2017 (2017 No 17).

Section 26(3): inserted, on 17 July 2013, by section 135 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 26(4): inserted, on 30 March 2017, by section 364 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 26(5): inserted, on 1 December 2019, by section 31 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

26AA Marketplace operators: bad debts for amounts of tax

(1) This section applies to a marketplace operator who is the supplier under section 60C or 60D of distantly taxable goods, remote services, or listed services provided by a person who is not an associated person and—

(a) charges the underlying supplier a fee for making the taxable supply; and

(b) furnishes a return in relation to the taxable period during which the output tax on the supply is attributable; and

(c) accounts for the output tax on the supply; and

(d) has an agreement with the underlying supplier under which the underlying supplier is required to pay to the marketplace operator, from consideration received by the underlying supplier from the supply, an amount (the **debt**) that includes the amount of output tax on the supply for which the marketplace operator accounts; and

(e) the marketplace operator writes off as a bad debt the total amount consisting of the fee and debt referred to in paragraphs (a) and (d) (the **write-off**).

(2) The marketplace operator shall make a deduction under section 20(3), or account for a reduction in output tax, equal to the tax charged on the taxable supply.

(3) If the marketplace operator recovers in a later taxable period an amount of a bad debt that gave rise to a deduction or reduction under subsection (2), the marketplace operator shall account for an amount of output tax that is a fraction of the amount of the deduction or reduction, where the fraction is calculated by dividing the amount of the recovery by the amount of the write-off.

Section 26AA: inserted, on 1 December 2019, by section 32 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 26AA(1): amended, on 1 April 2024, by section 146(1) (and see section 146(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

26A Factored debts

(1) This section applies to a registered person who—

(a) sells a debt to another person during a taxable period; and

(b) is required to account for tax payable on a payments basis.

(2) The sale of the debt is treated as being a taxable supply—

(a) that is made by the registered person during the taxable period; and

(b) on which the amount of tax charged is the tax fraction of the remaining book value of the debt.

Section 26A: substituted, on 21 June 2005, by section 158 of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

26B Resale royalties

(1) This section applies to a registered person who—

(a) receives a resale royalty under section 18 of the Resale Right for Visual Artists Act 2023 in relation to or in respect of their taxable activity; and

(b) was notified by the collection agency under regulation 10 of the Resale Right for Visual Artists Regulations 2024 that the resale of the original visual artwork which gave rise to the resale royalty was not a supply that was charged with tax under section 8.

(2) Unless subsection (3) applies, the registered person must add to their output tax under section 20 for the taxable period in which they receive the resale royalty an amount equal to the tax fraction of the amount of the resale royalty, including any percentage of the resale royalty retained by the collection agency under section 20 of the Resale Right for Visual Artists Act 2023.

(3) If the resale of the original visual artwork was zero-rated under section 11, the resale royalty paid to the right holder by the collection agency must also be zero-rated.

Section 26B: inserted (with effect on 1 December 2024), on 29 March 2025, by section 229 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Part 4
Assessment of tax

[Repealed]

Part 4: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

27 Assessment of tax

[Repealed]

Section 27: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

28 Validity of assessments not affected by failure to comply with Act

[Repealed]

Section 28: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

29 Assessments deemed correct except in proceedings on objection

[Repealed]

Section 29: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

30 Evidence of returns and assessments

[Repealed]

Section 30: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

31 Application of Parts 4A and 8A of Tax Administration Act 1994

[Repealed]

Section 31: repealed, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 154(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Part 5
Objections

[Repealed]

Part 5: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods

commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

32 Objections to certain decisions

[Repealed]

Section 32: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

33 Objections to assessments

[Repealed]

Section 33: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

34 Commissioner may amend assessment, or objections may be submitted to Taxation Review Authority

[Repealed]

Section 34: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

35 Powers of Taxation Review Authority on determination of objection or case stated

[Repealed]

Section 35: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

36 When objection may be referred in first instance to High Court

[Repealed]

Section 36: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

36A Test case procedure

[Repealed]

Section 36A: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

37 Obligation to pay tax where objection lodged

[Repealed]

Section 37: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

38 Interest on certain excess tax

[Repealed]

Section 38: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

39 Determination of objection not to affect other assessments or decisions

[Repealed]

Section 39: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

40 Objections to which this Part does not apply

[Repealed]

Section 40: repealed, on 1 October 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 8(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Part 6
Recovery of tax

41 Additional tax to be payable if default made in payment of tax

[Repealed]

Section 41: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 9(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

42 Recovery of tax

(1) Tax payable by any person shall be recoverable as a debt due to the Crown.

(2) Where a person has not paid the amount of the tax payable or any part thereof in the manner required by Part 3, the amount of the tax for the time being unpaid to the Commissioner shall, in the application of the assets of the person, rank as follows:

(a) where the person is an individual, whether or not a member of an unincorporated body, upon that person's bankruptcy or upon that person

making an assignment for the benefit of that person's creditors, the amount of the tax payable shall rank without limitation in amount, in order of priority immediately after preferential claims for wages or other sums payable to or on account of any servant or worker or apprentice or articled clerk, and in priority to all other claims:

(b) where the person is a company, upon the liquidation of the company, the amount of the tax payable shall have the ranking provided for in Schedule 7 of the Companies Act 1993 (whether or not the company has been incorporated or registered under that Act):

(ba) where the person is a company, upon the appointment of a receiver on behalf of the holder of any debenture given by the company secured by a charge over any property of the company or upon possession being taken on behalf of the debenture holder of the property, the amount of the tax payable shall have the ranking provided for in Schedule 7 of the Companies Act 1993 (whether or not the company has been incorporated or registered under that Act), as if the receiver or person taking possession were a liquidator:

(c) if a person is an unincorporated body, on the appointment of a receiver on behalf of any person, the amount of tax payable—

(i) ranks immediately after any preferential claims for any wages or other sums payable to or on account of any servant, worker, apprentice, or articled clerk; and

(ii) ranks in priority over any claims of any person under a security interest to the extent that the security interest—

(A) is over all or any part of the unincorporated body's accounts receivable and inventory or all or any part of either of them; and

(B) is not a purchase money security interest that has been perfected at the time specified in section 74 of the Personal Property Securities Act 1999; and

(C) is not a security interest that has been perfected under the Personal Property Securities Act 1999 at the time of the receiver's appointment and that arises from the transfer of an account receivable for which new value is provided by the transferee for the acquisition of that account receivable (whether or not the transfer of the account receivable secures payment or performance of an obligation); and

(iii) must be paid accordingly out of any accounts receivable and inventory that are subject to the security interest (or their proceeds).

(3) This section shall apply notwithstanding anything in any other Act.

(4) In subsection (2)(c), the terms **account receivable**, **inventory**, **new value**, **proceeds**, **purchase money security interest**, and **security interest** have the same meanings as in the Personal Property Securities Act 1999.

(5) The provisions of this section, as in force immediately before the commencement of the Personal Property Securities Act 1999, continue to apply in respect of a person that is a body or an unincorporated body whose property was subject to a floating charge that, before the commencement of that Act, became a fixed or specific charge.

Section 42(2): amended, on 30 March 1995, by section 3(5) of the Customs Amendment Act 1995 (1995 No 7).

Section 42(2)(a): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 106(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 42(2)(b): substituted (with effect on 1 July 1994), on 14 September 1994, by section 5 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 42(2)(ba): inserted (with effect on 1 July 1994), on 14 September 1994, by section 5 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 42(2)(c): substituted, on 1 May 2002, by section 191(1) of the Personal Property Securities Act 1999 (1999 No 126).

Section 42(2)(c)(ii)(B): amended, on 3 December 2007, by section 445 of the Insolvency Act 2006 (2006 No 55).

Section 42(2)(c)(ii)(C): amended, on 3 December 2007, by section 445 of the Insolvency Act 2006 (2006 No 55).

Section 42(4): substituted, on 1 May 2002, by section 191(1) of the Personal Property Securities Act 1999 (1999 No 126).

Section 42(5): added, on 1 May 2002, by section 191(1) of the Personal Property Securities Act 1999 (1999 No 126).

43 Deduction of tax from payment due to defaulters

(1) For the purposes of this section—

amount payable, in relation to a person and to any registered person means—

(a) any amount that, on the day on which a notice to the person is given under subsection (2) in relation to the registered person, is payable by the person (whether on that person's own account, or as an agent, or as a trustee, or otherwise howsoever) to the registered person:

(b) any amount that, on any day following the day referred to in paragraph (a), is, or becomes, before any revocation (under subsection (4)) of the notice so given, payable by the person (whether on that person's own account, or as an agent, or as a trustee, or otherwise howsoever) to the registered person,—

and includes—

(c) where the person is a bank, money (including any interest thereon) that—

(i) on the day on which a notice to the person is given under subsection (2) in relation to the registered person, is on deposit or is deposited with the person to the credit of the registered person; or

(ii) on any day following the day referred to in subparagraph (i) is on deposit or is deposited, before any revocation (under subsection (4)) of the notice so given, with the person to the credit of the registered person,—

whether the deposit or the depositing is on current account, or so as to bear interest for a fixed term or without limitation of time, and whether or not the registered person has made any application to withdraw or uplift the money

(d) *[Repealed]*

(e) *[Repealed]*

(f) *[Repealed]*

(g) *[Repealed]*

bank means—

(a) *[Repealed]*

(b) *[Repealed]*

(c) *[Repealed]*

(d) any building society registered under the Building Societies Act 1965, in respect of any deposits with the building society:

(e) any person (not being a person of any of the kinds referred to in paragraphs (a) to (d)) that is a bank within the meaning of the Banking Act 1982.

(1B) For the purposes of the definition of **amount payable** in subsection (1), money that is on deposit or is deposited to the credit of a registered person includes money that—

(a) is held in a joint bank account in the name of the registered person and 1 or more other persons; and

(b) can be withdrawn from the account by or on behalf of the registered person without a signature or other authorisation being required at the time of the withdrawal from, or on behalf of, the other person or persons.

(1C) Subsection (1B) does not apply when the joint bank account is an account of a partnership that files a return of income under section 33(1) of the Tax Administration Act 1994.

(2) Where any registered person has made default in the payment to the Commissioner of any tax or interest or late payment penalty or shortfall penalty payable by the registered person under this Act or the Tax Administration Act 1994, or any part of any such interest or tax or penalty, (collectively referred to in

this section as **unpaid tax**), the Commissioner may from time to time by notice require any person to—

(a) deduct or extract, in one sum, from any amount that is, or becomes, an amount payable in relation to that registered person such sum as is equal to the lesser of—

(i) the amount that, pursuant to the notice, is required to be deducted or extracted:

(ii) the amount that, at the time at which the deduction or extraction is required to be made in compliance with the notice, is the said amount payable:

(b) subject to subsection (3), deduct or extract from time to time, by way of instalment, from any amount that is or, as the case may be, from time to time becomes, an amount payable in relation to the registered person such sum as is equal to the lesser of—

(i) the amount that, at the time at which the deduction or extraction is required to be made in compliance with the notice, is the amount required to be so deducted or extracted:

(ii) the amount that, pursuant to the notice, at the time at which the amount of the instalment is required to be deducted or extracted, is the said amount payable,—

and require that person to pay to the Commissioner, within such time as is specified in the notice, every sum so deducted or extracted, to the credit of an account maintained by the Commissioner in relation to that registered person in respect of that unpaid tax.

(2AA) If a person (the **liable person**) is liable to meet the obligations under this Act of a registered person (the **defaulting person**) that has made default in a payment to the Commissioner, the Commissioner may issue a notice under subsection (2) as if the liable person were a registered person that had committed the default of the defaulting person.

(2A) A notice of amount to be deducted or extracted issued under subsection (2) may include a daily amount of interest as well as the amount required to be deducted or extracted.

(2B) The daily amount of interest notified under subsection (2A) shall be calculated for each day, commencing on the date of the notice and ending on the day on which the sum required by the notice is deducted or extracted.

(3) Where any notice under this section relates to any amount payable that consists of wages or salary, the sums required to be deducted therefrom shall be calculated so as to not exceed the greater of—

(a) an amount equal to the lesser of the following amounts:

(i) an amount calculated at the rate of 10% per week of the unpaid tax of the registered person at the date of the notice:

(ii) an amount calculated at the rate of 20% of the said wages or salary payable:

(b) the amount of $10 per week.

(4) Any notice under this section may be at any time revoked by the Commissioner by a subsequent notice to the person to whom the original notice was given (in this section referred to as **the debtor**), and must be revoked by the Commissioner on application for revocation by the registered person or liable person at any time when the Commissioner is satisfied that all unpaid tax then due and payable by the registered person has been paid.

(5) The Commissioner must provide a copy of a notice that is given in relation to any unpaid tax to a person under subsection (2) or (4) to the registered person or liable person, and the copy must be provided at the time the notice is given.

(5B) Despite subsection (5), for a notice relating to an amount of wages or salary described in subsection (3), the Commissioner may dispense with the requirement to send a copy of the notice to the registered person or liable person if, after making reasonable inquiries, the Commissioner has, or can find, no valid address for the registered person or liable person.

(6) Whenever, pursuant to a notice under this section, any deduction or extraction is made from any amount payable to a registered person or liable person, the registered person or liable person shall be entitled to receive from the debtor notification of the fact of the deduction or extraction and of the purpose for which it was made.

(7) Any person making any deduction, extraction, or payment pursuant to a notice under this section shall be deemed to have been acting under the authority of the person to whom the notice relates and of all other persons concerned and is hereby indemnified in respect of such deduction, extraction, or payment.

(8) The sum deducted or extracted from any amount pursuant to a notice under this section shall be deemed to be held in trust for the Crown, and, without prejudice to any other remedies against the debtor or any other person, shall be recoverable in the same manner in all respects as if it were tax payable by the debtor.

(9) Where, in relation to any notice under this section and during any period, that period being,—

(a) where a notice under subsection (2) requires any person, being a bank, to deduct or extract no more than 1 sum, the period that commences on the day on which the notice to the person is given and expires with the day on which the deduction or extraction is required to be made in compliance with the notice:

(b) where a notice under subsection (2) requires any person, being a bank, to deduct or extract more than 1 sum, by way of instalment,—

(i) in relation to the sum first required to be deducted or extracted in compliance with the notice, the period that commences on the day on which the notice to the person is given and expires with the day on which the deduction or extraction is so required to be made:

(ii) in relation to each succeeding sum required to be deducted or extracted in compliance with the notice, the period that commences on the day immediately following the day on which the previous deduction or extraction (being the deduction or extraction that, in relation to that succeeding sum, was the deduction or extraction last required to be made therebefore) was required to be made in compliance with the notice and expires with the day on which that succeeding sum is so required to be deducted or extracted,—

any amount is, or becomes, an amount payable in relation to the registered person or liable person, that amount or, as the case may be, the aggregate of all such amounts shall, until the expiry of that period and to the extent of an amount that is equal to the amount of the sum that, in compliance with the notice, is required to be deducted or extracted, be deemed to be an amount held in trust for the Crown and, without prejudice to any other remedies against the debtor or any person, shall, if the deduction or extraction required to be made therefrom pursuant to the notice is not so made, be recoverable in the same manner in all respects as if it were tax payable by the debtor.

Section 43(1) **amount payable** paragraph (c): amended, on 30 March 2025, by section 230(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 43(1) **amount payable** paragraph (c): amended, on 30 March 2025, by section 230(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 43(1) **amount payable** paragraph (d): repealed, on 30 March 2025, by section 230(c) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 43(1) **amount payable** paragraph (e): repealed, on 30 March 2025, by section 230(c) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 43(1) **amount payable** paragraph (f): repealed, on 3 June 2017, by section 4(2) of the Statutes Repeal Act 2017 (2017 No 23).

Section 43(1) **amount payable** paragraph (g): repealed, on 3 June 2017, by section 4(2) of the Statutes Repeal Act 2017 (2017 No 23).

Section 43(1) **bank** paragraph (a): repealed (with effect on 1 July 1994), on 14 September 1994, by section 6 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 43(1) **bank** paragraph (b): repealed (with effect on 1 July 1994), on 14 September 1994, by section 6 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 43(1) **bank** paragraph (c): repealed (with effect on 1 July 1994), on 14 September 1994, by section 6 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 43(1B): inserted, on 21 December 2010, by section 18 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 43(1C): inserted, on 21 December 2010, by section 18 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 43(2): amended, on 2 June 2016, by section 190(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 43(2): amended, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 10 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 43(2AA): inserted, on 30 March 2022, by section 35(1) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(2A): inserted (with effect on 1 April 1997), on 23 September 1997, by section 114(1) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 43(2A): amended, on 30 March 2022, by section 35(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(2B): inserted (with effect on 1 April 1997), on 23 September 1997, by section 114(1) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 43(4): amended, on 30 March 2022, by section 35(3) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(4): amended, on 2 June 2016, by section 190(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 43(5): replaced, on 2 June 2016, by section 190(3) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 43(5): amended, on 30 March 2022, by section 35(4) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(5B): inserted, on 2 June 2016, by section 190(3) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 43(5B): amended, on 30 March 2022, by section 35(5) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(6): amended, on 30 March 2022, by section 35(6)(a) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(6): amended, on 30 March 2022, by section 35(6)(b) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(6): amended, on 2 June 2016, by section 190(4) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 43(7): amended, on 30 March 2022, by section 35(7) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 43(9): amended, on 30 March 2022, by section 35(8) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

44 Application of certain provisions of Income Tax Act 1976 relating to recovery procedures

[Repealed]

Section 44: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 11 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Part 7
Refunds and relief from tax

45 Refund of excess tax

(1) Subject to this Part, and to Part 11 of the Tax Administration Act 1994, the Commissioner must refund an amount that a person has paid as tax if—

(a) the Commissioner is satisfied that the amount represents an excess over the amount properly payable for a taxable period; and

(b) the 4-year period referred to in section 108A of the Tax Administration Act 1994 has not ended.

(2) Despite section 20(5), the Commissioner must refund an amount that a person has paid as tax if—

(a) the Commissioner is satisfied that the person paid the amount as a result of an amendment to an assessment that increased the amount of tax payable by the registered person; and

(b) the Commissioner is satisfied that the amount represents an excess over the amount properly payable for a taxable period; and

(c) the 4-year period beginning from the end of the year in which the assessment was amended has not ended.

(3) Despite section 20(5), the Commissioner must refund an amount to a person if—

(a) *[Repealed]*

(b) the person has received a refund under section 19C(8), 20(5) or 46; and

(c) the Commissioner is satisfied that the person was entitled to receive the amount at the time of the refund but did not; and

(d) the 4-year period beginning from the end of the year in which the refund was made has not ended.

(4) The Commissioner may refund an overpayment of tax that is referred to in subsection (1), (2), or (3) after the end of the 4-year period referred to in the subsection, if—

(a) the overpayment of tax is the result of a clear mistake or simple oversight of the person; and

(b) the refund is made—

(i) within the period of 4 years beginning from the end of the 4-year period referred to in the subsection:

(ii) as a result of an application by or on behalf of the person that the Commissioner receives before or within the period of 4 years beginning from the end of the 4-year period referred to in the subsection.

Section 45: substituted, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 155(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 45(1)(a): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(1) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(1)(b): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(2) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(2)(a): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(3) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(2)(b): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(4) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(2)(c): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(5) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(3): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(6) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(3)(a): repealed (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(6) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(3)(c): substituted (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(7) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(3)(d): amended (with effect on 21 December 2004), on 21 June 2005 (applying for taxable periods beginning on or after 1 April 2005), by section 159(8) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 45(4): amended (with effect on 1 April 2005), on 30 March 2017 (applying for taxable periods beginning on or after 1 April 2005), by section 365(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

46 Commissioner's right to withhold payments

(1) Subject to this section, if the Commissioner is required to refund an amount to a registered person under section 19C(8) or section 20(5), the Commissioner shall refund the amount—

(a) except when paragraph (b) applies, not later than 15 working days following the day on which the registered person's return was received by the Commissioner; or

(b) the day after the working day on which the Commissioner—

(i) determines the amount is refundable, after first having—

(A) investigated the circumstances of the return in accordance with subsection (2); or

(B) reviewed the information requested in accordance with subsection (2); and

(ii) is satisfied that the registered person has complied with the person's tax obligations.

(1B) For the purposes of subsections (1)(a), (4)(a), and (5), for a non-resident person who is registered under section 54B, the reference to a 15-day period is treated as a reference to a 90-day period following the day on which the registered person's return was received by the Commissioner.

(2) If the Commissioner is not satisfied with a return made by a registered person, the Commissioner—

(a) may investigate the circumstances of the return:

(b) may request the registered person to provide further information concerning the return.

(3) If a registered person fails to provide a return for any taxable period as required by this Act, the Commissioner may withhold payment—

(a) of any tax otherwise refundable under this Act or the Tax Administration Act 1994; or

(b) of any interest payable under Part 7 of the Tax Administration Act 1994—

until the registered person complies with the requirement.

(4) The Commissioner must give a request for information concerning a return under subsection (2)—

(a) within a period of 15 working days following the day on which the return is received by the Commissioner (in the case of an initial request for information); and

(b) within a period of 15 working days following the date of receipt of any information previously requested by the Commissioner (for subsequent requests for information).

(5) The Commissioner must notify the registered person—

(a) of the Commissioner's intention to investigate the circumstances of the return under subsection (2); and

(b) of the Commissioner's intention to withhold payment under subsection (3)—

within 15 working days following the day on which the return is received by the Commissioner.

(6) If, but for this subsection, a registered person would be entitled to an amount as a refund under section 19C(8) or 20(5) or 45 or 78B(5)(c) or under the Tax Administration Act 1994, or as a payment of interest under Part 7 of the Tax Administration Act 1994, the Commissioner may apply the amount, in accordance with a request under section 173T of the Tax Administration Act 1994 or in the absence of a request in such order or manner as the Commissioner may determine, in payment of—

(a) tax that is payable by the person:

(b) an amount that is payable by the person under another Inland Revenue Act.

(7) If, but for this subsection, a person who is a specified agent of an incapacitated person, as those terms are defined in section 58(1), would be allowed an amount as a deduction under section 20(3) by virtue of section 58(1C), the Commissioner may apply the amount in payment of—

(a) tax that is payable by the incapacitated person:

(b) an amount that is payable by the incapacitated person under another Inland Revenue Act.

(8) *[Repealed]*

(9) *[Repealed]*

Section 46: substituted, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 13(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 46(1B): inserted, on 1 April 2014, by section 136 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 46(1B): amended (with effect on 1 April 2014), on 30 June 2014, by section 194 of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 46(6): substituted, on 25 November 2003 (applying to refunds, interest and deductions relating to supplies made in taxable periods beginning on or after 1 April 2002), by section 161(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 46(6): amended, on 20 May 2010, by section 51 of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 46(7): substituted, on 25 November 2003 (applying to refunds, interest and deductions relating to supplies made in taxable periods beginning on or after 1 April 2002), by section 161(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 46(8): repealed, on 25 November 2003 (applying to refunds, interest and deductions relating to supplies made in taxable periods beginning on or after 1 April 2002), by section 161(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 46(9): repealed, on 25 November 2003 (applying to refunds, interest and deductions relating to supplies made in taxable periods beginning on or after 1 April 2002), by section 161(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

47 Tax paid in excess may be credited towards tax payable when assessment re-opened

In any case where, upon the investigation by the Commissioner of the liability of a registered person for tax over a number of taxable periods,—

(a) the Commissioner assesses the registered person with tax for any taxable period in respect of which no assessment has been made previously or alters an assessment for any taxable period so as to increase the amount thereof; and

(b) in respect of any taxable period or taxable periods within that group of taxable periods tax has been paid in excess of the amount properly payable,—

the Commissioner may, in the Commissioner's discretion and to the extent that in the opinion of the Commissioner is equitable, allow any amount so paid in excess to be credited towards satisfying the registered person's liability to pay any tax payable for any taxable period or taxable periods, notwithstanding that the time limited for the making of a refund of any tax so paid in excess may have expired.

Section 47 heading: amended, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 14 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Section 47: amended, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 14 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

48 Power of Commissioner in respect of small amounts

[Repealed]

Section 48: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 15 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

48A Relief from tax where new start grant made

[Repealed]

Section 48A: repealed, on 24 February 2016, by section 280 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

49 Relief from additional tax

[Repealed]

Section 49: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 16 of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

50 Appropriation of refunds

[Repealed]

Section 50: repealed, on 21 December 2004, by section 157 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Part 8
Registration

51 Persons making supplies in course of taxable activity to be registered

(1) Subject to this Act, every person who, on or after 1 October 1986, carries on any taxable activity and is not registered, becomes liable to be registered—

(a) at the end of any month where the total value of supplies made in New Zealand in that month and the 11 months immediately preceding that month in the course of carrying on all taxable activities has exceeded $60,000 (or such larger amount as the Governor-General may, from time to time, by Order in Council declare (*see* subsection (8))):

provided that a person does not become liable to be registered by virtue of this paragraph where the Commissioner is satisfied that the value of those supplies in the period of 12 months beginning on the day after the last day of the period referred to in the said paragraph will not exceed that amount:

(b) at the commencement of any month where there are reasonable grounds for believing that the total value of the supplies to be made in New Zealand in that month and the 11 months immediately following that month will exceed the amount specified in paragraph (a):

provided that any such person shall not become liable where the Commissioner is satisfied that that value will exceed that amount in that period solely as a consequence of—

(c) any ending of, including a premature ending of, or any substantial and permanent reduction in the size or scale of, any taxable activity carried on by that person; or

(d) the replacement of any plant or other capital asset used in any taxable activity carried on by that person; or

(e) *[Repealed]*

(1B) For the purposes of determining under subsection (1) the liability of a unit title body corporate to be registered, the value of a supply of a service made by the body corporate to a member is not included in the total value of supplies made in New Zealand by the body corporate.

(1C) For the purposes of subsection (1), if the person is a non-resident supplier making a supply of distantly taxable goods to which section 8(3)(ab) applies, or of remote services to which section 8(3)(c) applies, or of listed services referred to in section 8C, then in determining whether the person is liable to be registered, the person may use a fair and reasonable method of converting foreign currency amounts into New Zealand currency amounts.

(1D) For the purposes of determining the liability of a person who is a non-resident visitor to be registered under subsection (1), the value of a supply of services

to which section 11A(1)(k) applies is not included in the total value of supplies made in New Zealand by the person.

(2) Every person who, by virtue of subsection (1) or section 51B(4), becomes liable to be registered shall apply to the Commissioner in the prescribed form for registration under this Act, within 21 days of becoming so liable, and provide the Commissioner with such further particulars as the Commissioner may require for the purpose of registering that person.

(3) Notwithstanding subsections (1) and (2), every person who satisfies the Commissioner that, on or after 1 October 1986,—

(a) that person is carrying on any taxable activity; or

(b) that person intends to carry on any taxable activity from a specified date,—

may apply to the Commissioner in the prescribed form for registration under this Act, and provide the Commissioner with such further particulars as the Commissioner may require for the purpose of registering that person.

(4) Where any person has—

(a) made application for registration pursuant to subsection (2), (3), or section 54B, and the Commissioner is satisfied that that person is eligible to be registered under this Act, that person shall be a registered person for the purposes of this Act with effect from such date as the Commissioner may determine; or

(b) not made application for registration pursuant to subsection (2), and the Commissioner is satisfied that that person is liable to be registered under this Act, that person shall be a registered person for the purposes of this Act with effect from the date on which that person first became liable to be registered under this Act:

provided that the Commissioner may, having regard to the circumstances of the case, determine that person to be a registered person from such later date as the Commissioner considers equitable.

(5) Notwithstanding anything in this Act, where any taxable activity is carried on by any non-profit body in branches or divisions, that non-profit body may apply to the Commissioner for any such branch or division to be a separate person for the purposes of this section, and if each such branch or division maintains an independent system of accounting and can be separately identified by reference to the nature of the activities carried on or the location of that branch or division, each such branch or division shall be deemed to be a separate person, and not a part of the non-profit body, and, where any such branch or division is a separate person pursuant to this subsection, any taxable activity carried on by that branch or division shall, to that extent, be deemed not to be carried on by the non-profit body first mentioned in this subsection.

(5B) A unit title body corporate that is registered under this Act as a result of an application under subsection (3) made on a date (the **application date**) on or after the date of introduction of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Bill must be registered with effect from a date after the application date.

(5C) If members of a flow-through joint venture are jointly carrying on a taxable activity, each member of the joint venture is liable to be registered with effect on the date that the joint venture would have been liable to be registered under subsection (1) if it had been an ordinary joint venture.

(6) The provisions of this Act relating to the determination of the value of any supply of goods and services shall apply for the purposes of this section, with the modification that no regard shall be had to any tax charged in respect of any such supply.

(7) An application for registration under this Act purporting to be made by or on behalf of any person shall for all purposes be deemed to have been made by that person or by that person's authority, as the case may be, unless the contrary is proved.

(8) An order under subsection (1)(a) 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 51(1)(a): amended, on 30 March 2009, by section 27 of the Taxation (Business Tax Measures) Act 2009 (2009 No 5).

Section 51(1)(a): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 51(1)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 26(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 51(1)(b): amended (with effect on 3 December 1985), on 8 August 1986, by section 26(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 51(1)(c): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 109(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 51(1)(d): amended, on 1 July 2003, by section 160 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 51(1)(e): repealed, on 1 April 2022, by section 187 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 51(1B): inserted (with effect on 1 October 1986), on 24 February 2016, by section 281(1) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 51(1C): inserted, on 1 October 2016, by section 66 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 51(1C): amended, on 1 April 2024, by section 147(1) (and see section 147(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 51(1C): amended, on 1 December 2019, by section 33 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 51(1D): inserted, on 1 April 2026, by section 165(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51(2): amended, on 30 March 2025, by section 231 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 51(4)(a): amended, on 1 April 2014, by section 137 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 51(4)(b): amended, on 24 March 1988 (applying to every person who becomes liable to be registered under this Act on or after 24 March 1988), by section 15(1) of the Goods and Services Tax Amendment Act 1988 (1988 No 7).

Section 51(5): amended, on 2 June 2016, by section 191 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 51(5B): inserted (with effect on 26 February 2015), on 24 February 2016, by section 281(2) of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 51(5C): inserted, on 1 April 2026, by section 165(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51(7): added, on 19 December 1989, by section 14 of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 51(8): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

51B Persons treated as registered

(1) For the purposes of Parts 3 and 6, and of Part 9 of the Tax Administration Act 1994, the following are treated as registered persons making supplies in the course or furtherance of a taxable activity:

- (a) a person who is not otherwise a registered person but who supplies goods or services, representing that tax is charged on the supply:
- (b) if goods are supplied by a sale to which section 5(2) applies,—
  - (i) the person selling the goods, if the requirements of section 5(2)(a) and (b) are not met and subparagraph (ii) does not apply; or
  - (ii) the person whose goods are sold, if the person provides to the person selling the goods a statement that does not meet the requirements of section 5(2)(a):
- (c) a person whose registration has been cancelled under section 52(5) with effect from the original date of registration:
- (d) a non-resident person referred to in section 54B(2).

(2) If a person referred to in subsection (1) represents that tax is being charged on a supply that they make in a taxable period, the person is liable to pay the amount of the tax.

(3) If a person is treated by subsection (1)(c) as being a registered person, the person is treated as being registered from the original date of registration to the date when the Commissioner cancels the registration.

(4) A person to whom section 5(16C), (23B), (23D), or (23F) applies—

(a) becomes liable to be registered from the date of the supply under section 5(16C), (23B), (23D), or (23F), as applicable; and

(b) must provide the Commissioner with the particulars the Commissioner may require to register the person as if the person were applying for registration under section 51(2).

(5) A person who becomes liable to be registered under subsection (4)(b) may ask the Commissioner to cancel their registration under section 52(2) once they have accounted for output tax as required under section 5(16C), (23B), (23D), or (23F), as applicable.

(6) For the purposes of subsection (5), section 5(3) does not apply if—

(a) the person seeks cancellation of their registration by the end of the taxable period in which they have accounted for the output tax under section 5(16C), (23B), (23D), or (23F), as applicable; or

(b) the Commissioner so determines, on application by the person.

(7) For the purposes of this Act, if a recipient is treated as a supplier under section 5(27) of—

(a) a supply of distantly taxable goods to which section 8(3)(ab) applies, or that is supplied by a resident, the recipient is treated as registered from the date on which the supply of the goods is made:

(b) a supply of remote services to which section 8(3)(c) applies, or that is supplied by an agent under section 60(1AB) or by an operator of a marketplace under section 60C or 60D, the recipient is treated as registered from the date on which the services are physically performed.

(8) For the purposes of this Act, in relation to a supply of goods by a non-resident through a marketplace, a person who is treated as a supplier under section 5(28) is treated as registered from the date on which the supply is made.

Section 51B: inserted, on 21 December 2004 (applying for taxable periods beginning on or after 1 April 2005), by section 158(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 51B(1): amended, on 1 December 2019, by section 34(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 51B(1)(b): replaced, on 30 March 2017, by section 366 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 51B(1)(d): inserted, on 1 April 2014, by section 138 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 51B(4): replaced, on 30 March 2025, by section 232(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 51B(4): amended, on 1 April 2026, by section 166(1) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51B(4): amended, on 1 April 2026, by section 166(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51B(4)(a): amended, on 1 April 2026, by section 166(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51B(5): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 19(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 51B(5): amended, on 1 April 2026, by section 166(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51B(5): amended, on 30 March 2025, by section 232(2)(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 51B(5): amended, on 30 March 2025, by section 232(2)(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 51B(6): added, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 19(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 51B(6)(a): amended, on 1 April 2026, by section 166(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 51B(6)(a): amended, on 30 March 2025, by section 232(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 51B(7): replaced, on 1 December 2019, by section 34(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 51B(8): inserted, on 1 December 2019, by section 34(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

52 Cancellation of registration

(1) Subject to this Act, every registered person who carries on any taxable activity shall cease to be liable to be registered where at any time the Commissioner is satisfied that the value of that person's taxable supplies in the period of 12 months then beginning will be not more than the amount specified for the purposes of section 51(1).

(2) Every person who, by virtue of subsection (1), ceases to be liable to be registered may request the Commissioner to cancel that person's registration, and if the Commissioner is at any time satisfied, as mentioned in subsection (1), the Commissioner shall cancel that person's registration with effect from the last day of the taxable period during which the Commissioner was so satisfied, or from such other date as may be determined by the Commissioner, and shall notify that person of the date on which the cancellation of the registration takes effect.

(3) Every registered person who ceases to carry on all taxable activities shall inform the Commissioner of that fact within 21 days of the date of cessation and the Commissioner shall cancel the registration of any such person with effect from the last day of the taxable period during which all such taxable activities ceased, or from such other date as may be determined by the Commissioner:

provided that the Commissioner shall not at any time cancel the registration of any such registered person if there are reasonable grounds for believing that the registered person will carry on any taxable activity at any time within 12 months from that date of cessation.

(4) Any information provided by a registered person to the Commissioner under subsection (3) must include the date on which the person ceased to carry on all taxable activities and whether or not the person intends to carry on any taxable activity within 12 months from that date.

(5) Where the Commissioner is satisfied that a registered person is not carrying on a taxable activity the Commissioner may cancel that person's registration with effect from the last day of the taxable period during which the Commissioner was so satisfied, or from such other date as may be determined by the Commissioner, and shall notify that person of the date on which the cancellation of the registration takes effect.

(5A) Any date determined by the Commissioner for the cancellation of registration under subsection (5) may be retrospective to a date not earlier than—

(a) the last day of the taxable period during which taxable activity by the person ceased; or

(b) the date on which the person was registered under this Act, if the Commissioner is satisfied that the person did not, from that date, carry on any taxable activity.

(6) *[Repealed]*

(7) In subsections (5) and (5A), for a non-resident person who is not registered under section 54B, a taxable activity means a taxable activity carried on in New Zealand.

(8) If a unit title body corporate is a registered person on the date of introduction of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Bill and the registration is later cancelled after an application under subsection (2), the cancellation must take effect on or after the date on which the unit title body corporate applies for cancellation of the registration.

(9) If a unit title body corporate is registered under this Act with effect from a date (the **registration date**) after the date of introduction of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Bill and the registration is later cancelled after an application under subsection (2), the cancellation must take effect on or after the later of—

(a) the date on which the unit title body corporate applies for cancellation of the registration:

(b) the day that is 4 years after the registration date.

Section 52(1): amended, on 22 June 1987, by section 9 of the Goods and Services Tax Amendment Act 1987 (1987 No 103).

Section 52(2): amended, on 2 June 2016, by section 193(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 52(3): amended, on 2 June 2016, by section 193(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 52(3): amended, on 25 November 2003, by section 163(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 52(3): amended (with effect on 3 December 1985), on 8 August 1986, by section 27(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 52(4): substituted, on 25 November 2003, by section 163(3) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 52(5): substituted, on 1 August 1990, by section 13 of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 52(5A): inserted, on 1 August 1990, by section 13 of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

Section 52(6): repealed (with effect on 3 December 1985), on 8 August 1986, by section 27(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 52(7): added, on 21 June 2005 (applying to a person who becomes registered under this Act on or after 21 June 2005), by section 160(1) of the Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79).

Section 52(7): amended, on 1 April 2014, by section 140 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 52(8): inserted (with effect on 26 February 2015), on 24 February 2016, by section 282 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

Section 52(9): inserted (with effect on 26 February 2015), on 24 February 2016, by section 282 of the Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1).

53 Registered person to notify change of status

(1) Subject to this Act, every registered person shall within 21 days notify the Commissioner of—

(a) any change in the name, address, or nature of the principal taxable activity or activities of that registered person:

(b) any change of address from which, or the name in which, any taxable activity is carried on by that registered person:

(c) any change whereby that registered person ceases to satisfy the conditions of section 15(2):

(ca) any change whereby that registered person now satisfies the conditions of section 15(4):

(cb) any change whereby that registered person ceases to satisfy the conditions of section 19A, where the Commissioner has made a direction in respect of that registered person under that section:

(d) any change where that registered person, being a member of a GST group within the meaning of section 55, ceases to be eligible to be a member of that GST group:

provided that paragraphs (a) to (cb) shall not apply to the notification of any changes in the ownership of any company.

(2) Any registered person who wishes to change, or to adopt, any trading name used or to be used by the registered person for the purpose of issuing or creating taxable supply information and supply correction information under this Act, shall notify the Commissioner of—

(a) the new trading name; and

(b) the date from which that new trading name is to be used by the person for the purposes of this Act.

Section 53(1): amended, on 2 June 2016, by section 194(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 53(1)(a): amended, on 18 March 2019, by section 304 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

Section 53(1)(c): substituted (with effect on 17 March 1988), on 24 March 1988, by section 2(4) of the Goods and Services Tax Amendment Act (No 2) 1988 (1988 No 15).

Section 53(1)(c): amended (with effect on 1 October 2007), on 17 July 2013, by section 139 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 53(1)(c): amended, on 1 October 2007, by section 294 of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 53(1)(ca): replaced, on 29 March 2018, by section 402 of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5).

Section 53(1)(cb): inserted (with effect on 17 March 1988), on 24 March 1988, by section 2(4) of the Goods and Services Tax Amendment Act (No 2) 1988 (1988 No 15).

Section 53(1)(cb): amended, on 1 April 1991, by section 5(6) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 53(1)(d): amended, on 1 April 2023, by section 36(1) (and see section 36(3) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 53(1) proviso: amended (with effect on 17 March 1988), on 24 March 1988, by section 2(5) of the Goods and Services Tax Amendment Act (No 2) 1988 (1988 No 15).

Section 53(2): added, on 13 March 1992, by section 9 of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 53(2): amended, on 1 April 2023, by section 36(2) (and see section 36(3) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 53(2): amended, on 2 June 2016, by section 194(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

54 Liabilities not affected by ceasing to be registered person

The obligations and liabilities under this Act of any person in respect of anything done, or omitted to be done, by that person while that person is a registered person shall not be affected by the fact that that person ceases to be a registered person, or by the fact that, being a registered person, the Commissioner cancels that person's registration.

54B Requirements for registration for certain non-resident suppliers

(1) Despite section 51(3), the Commissioner may register a person who is a non-resident and has not become liable to be registered under section 51(1) if the Commissioner is satisfied that the person meets the following requirements:

(a) the person—

(i) is registered for a consumption tax in the country or territory in which they are resident; or

(ii) if the country or territory in which the person is resident does not have a consumption tax, or has a consumption tax that does not apply to the person's activities, is carrying on a taxable activity, and has a level of taxable activity in a country or territory that would render them liable to be registered under section 51(1) if they were carrying out the taxable activity in New Zealand; and

(b) for the first taxable period after the date of registration in New Zealand, the amount of the person's input tax is likely to be more than $500 or the person is likely to be liable for tax levied under section 12(1) in relation to the importation of goods that are received by another person or that the person delivers to another person; and

(c) the person's taxable activity does not involve a performance of services in relation to which it is reasonably foreseeable that the performance of the services will be received in New Zealand by a person other than in the course of making taxable or exempt supplies; and

(d) the person is not making, or intending to make,—

(i) a taxable supply in New Zealand; or

(ii) a supply in New Zealand that would be a taxable supply if the person were registered under section 51, to a person in New Zealand who is not a registered person; and

(e) the person is not, and does not intend to become, a member of a group of companies that makes taxable supplies in New Zealand.

(2) If a non-resident person who is registered under this section starts making taxable supplies, or becomes a member of a group of companies that is making taxable supplies, they are treated as registered on the date specified by the Commissioner under subsection (1), and not being registered under this section from the date on which they start making taxable supplies or the date on which they join the group, as applicable.

(3) For timing purposes, the following days are treated as the end of a taxable period:

(a) the day on which a person ceases to be eligible to be registered under this section:

(b) the day on which a person who is otherwise registered becomes registered under this section.

(4) Subsections (5) and (6) apply when a person—

(a) is registered under section 51; and

(b) has a branch or division; and

(c) makes a taxable supply in New Zealand.

(5) The person may be treated in relation to their branch or division as a separate person who may, if they meet the requirements of subsection (1), apply to the Commissioner for registration under this section.

(6) In relation to the registration of the person, section 56(6) does not apply to require the person and the branch or division to have, between themselves, consistent practices for taxable periods and accounting bases.

Section 54B: inserted, on 1 April 2014, by section 141 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 54B heading: replaced, on 1 October 2016, by section 68 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 54B(1)(b): replaced (with effect on 1 October 2016), on 30 March 2017, by section 367(1) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(1)(c): amended (with effect on 1 October 2016), on 30 March 2017, by section 367(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(1)(d): replaced (with effect on 1 April 2014), on 30 March 2017, by section 367(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(1)(e): inserted (with effect on 1 April 2014), on 30 March 2017, by section 367(3) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(4): inserted (with effect on 1 April 2014), on 30 March 2017, by section 367(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(5): inserted (with effect on 1 April 2014), on 30 March 2017, by section 367(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54B(6): inserted (with effect on 1 April 2014), on 30 March 2017, by section 367(4) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

54C Cancellation of registration of certain non-residents

(1) Section 52 applies to the cancellation of registration of a non-resident person registered under section 54B as modified by this section.

(2) The Commissioner may, in addition to the powers provided under section 52(5) and (5A), cancel the person's registration if—

(a) the Commissioner is satisfied that the person no longer meets the requirements of section 54B(1)(a):

(b) for 3 consecutive taxable periods, the person has either not filed a return or has filed a late return.

(3) When a person's registration is cancelled under subsection (2)(b),—

(a) the effective date of the cancellation is the last day of the second period:

(b) the person may not apply again for registration under section 54B until a period of 5 years has expired, starting on the date of cancellation, and this exclusion period also applies to a non-resident associate of the person.

Section 54C: inserted, on 1 April 2014, by section 141 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 54C heading: replaced, on 30 March 2017, by section 368 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 54C(3)(a): amended (with effect on 1 April 2014), on 30 June 2014, by section 195(1) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 54C(3)(b): amended (with effect on 1 April 2014), on 30 June 2014, by section 195(2) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Part 9
Special cases

55 GST groups

(1A) This section applies to companies meeting the eligibility requirements of subsection (1) or (8) and choosing to form a GST group.

(1AB) The rules in the section are intended to ensure that, with exceptions, the Act treats the members of a GST group as if the members were—

(a) as the GST group, a single company—

(i) operating separately each activity that each member would operate in the absence of this section; and

(ii) making or receiving each supply that each member, as part of an activity, would be treated in the absence of this section as making to, or receiving from, a person who is not a member; and

(iii) acting through the representative member in making elections, giving information other than taxable supply information or supply correction information, keeping records, and making payments required by the Act; and

(iv) acting through the issuing member, or the representative member if the GST group does not have an issuing member, in giving taxable supply information or supply correction information; and

(b) as the GST group, sharing the responsibilities and liabilities under the Act of the single company; and

(c) as individual members, sharing with the representative member some of the individual responsibilities and obligations under the Act arising for the representative member from each activity and supply that would be an activity and supply of the member in the absence of this section.

(1AC) Subsections (1AD) to (1AI) apply to the members of a GST group except in relation to a supply of services that is treated by section 8(4B) as being made in New Zealand.

(1AD) An activity that would in the absence of this section be an activity of a member of the GST group is carried on by—

(a) the representative member, as an activity of a registered person separate from other activities of the representative member; and

(b) no member of the GST group other than the representative member.

(1AE) A supply that would in the absence of this section be a supply made by a member of the GST group to a person—

(a) is a supply made as a registered person by the representative member to the person, if the person is not a member of the GST group; or

(b) is disregarded for the purposes of calculating the tax payable by the GST group for a taxable period, if the person is a member of the GST group, except if another provision requires otherwise.

(1AF) A supply of goods and services that would in the absence of this section be made by a member of the GST group, and not be a taxable supply, is a supply made as a registered person by the representative member.

(1AG) A supply of goods and services that would in the absence of this section be made to a member of the GST group, other than a supply that would in the absence of this section be a taxable supply by another member, is a supply to the representative member as a registered person.

(1AH) If goods and services are acquired, or produced, or applied, by a member of a GST group (the **new member**) at a time before becoming a member of the GST group and there is a difference, for an adjustment period, between the percentage intended use by the new member of the goods and services for making taxable supplies and the percentage actual use by the representative member of the goods and services for making taxable supplies, the representative member, for the purposes of section 21(1), has—

(a) acquired, or produced, or applied, the goods and services at the time with a percentage intended use for making taxable supplies equal to the percentage intended use of the new member; and

(b) made claims for input tax and adjustments of output tax, relating to the goods and services, when the same claims were made by the new member before becoming a member of the GST group.

(1AI) Information provided to a member of the GST group under section 78F is provided to the representative member and information provided by a member of the GST group under section 78F is provided by the representative member.

(1AJ) Subsections (1AK) to (8) apply to the members of a GST group unless a provision of the Act expressly provides otherwise or the context requires another result.

(1AK) When part of the GST group, the members of the GST group have the same taxable period under sections 15 to 15ED and the same accounting basis under section 19 or 19A.

(1AL) The representative member is—

(a) responsible for making elections of the GST group under the Act and making the returns, giving the information, subject to subsection (1AM), and keeping the records, required by the Act for the GST group; and

(b) treated as paying tax paid by a member of the GST group; and

(c) responsible for paying the tax payable by the members of the GST group, subject to subsection (1AO)(a).

(1AM) A GST group may choose that the taxable supply information or supply correction information, for a taxable supply that would in the absence of this section be made by a member (the **active member**), be issued—

(a) in the name of the active member, by the active member; or

(b) in the name of the representative member, by—

(i) the representative member; or

(ii) a member (the **issuing member**) whose identity and role are notified to the Commissioner by the representative member.

(1AN) The representative member, and an issuing member or active member, of a GST group must meet the requirements of sections 19J and 19L for taxable supply information and supply correction information.

(1AO) A person who is, or has been, a member of the GST group has the following responsibilities and liabilities:

(a) joint and several liability with the other members of the GST group under subsections (1AP) and (1AQ) for all tax payable, and not paid, by the representative member for each taxable period, or part of a taxable period, in which the member is part of the GST group; and

(b) the responsibilities and liabilities of a member of the GST group under the provisions of—

(i) sections 19J, 19L, and 25; and

(ii) section 75, for the activities of the member while the member is part of the GST group; and

(iii) Part 8 (Registration), if the person is a registered person when the person is a member of the GST group.

(1AP) If a member (the **leaving member**) leaves a GST group, the leaving member is relieved from liability for tax payable by the GST group for all or part of a taxable period if—

(a) the assessment for the liability of the GST group is made after the later of—

(i) the date on which the leaving member is treated as leaving the GST group:

(ii) the date of the event that causes the leaving member to be treated as leaving the GST group; and

(b) the amount assessed is more than an earlier assessment of the GST group for the taxable period or part of the taxable period; and

(c) the Commissioner considers that the removal of the liability will not significantly prejudice the recovery, or likely recovery, of the amount of tax assessed for the taxable period or part of the taxable period; and

(d) the Commissioner notifies the leaving member and the representative member that the requirements of paragraph (c) are met.

(1AQ) The responsibilities under subsection (1AO) of a person who is, or has been a member of a GST group—

(a) are unaffected by the person's ceasing to be part of the GST group or by a representative member's ceasing to exist; and

(b) may be relieved by the Commissioner under subsection (1AP).

(1) For the purposes of this Act, 2 or more companies (the **companies**) are eligible to be a GST group at a time if,—

(a) at a time and under section IC 3 of the Income Tax Act 2007, the companies are a group of persons (the **eligibility group**) that—

(i) is a group of companies; or

(ii) is part of a group of companies; or

(iii) would be a group of companies but for 1 or more members being a multi-rate PIE or a look-through company; or

(iv) would be a group of companies but for 1 or more members being a listed PIE; and

(b) the companies meet either or both of the following requirements:

(i) at the time, are each a registered person:

(ii) as the eligibility group and in a 12-month period that includes the time, make supplies to persons outside the eligibility group that are taxable supplies, or would be taxable supplies if made by a registered person, and that have a total value of at least 75% of the

total value of the taxable supplies and other supplies made in that period by persons in the eligibility group to persons outside the eligibility group.

(1B) Despite subsections (1) and (4)(a), a person registered under section 54B may not apply to be a member of a GST group or for a further company to be a member of a GST group, if the resulting GST group would have both resident and non-resident persons as members.

(2) Where 2 or more companies apply to be members of a GST group for the purposes of this section, and the Commissioner is satisfied that they are eligible to be members of a GST group pursuant to subsection (1), they shall be members of a GST group from the beginning of such taxable period as is determined by the Commissioner.

(3) In any application made under subsection (2)—

(a) one of the companies shall be nominated to be the representative member; and

(b) the company nominated under paragraph (a) must be a registered person.

(4) Where any companies are members of a GST group, the representative member nominated under subsection (3) may apply to the Commissioner for—

(a) a further company eligible to be a member of that GST group to be a member of that GST group; or

(b) one of the members of that GST group to be excluded from that GST group; or

(c) another member of the GST group to be nominated as the representative member, and the member nominated under subsection (3) to no longer be the representative member; or

(d) that GST group to no longer be a GST group for the purposes of this section,—

and the Commissioner shall grant the application from the beginning of such taxable period as is determined by the Commissioner or from the date required by subsection (4AA).

(4AA) If the representative member applies under subsection (4) for a company to be a member of the GST group and the company is incorporated less than 12 months before the application and is eligible to be a member when it is incorporated, the Commissioner must grant the application from whichever date the representative member chooses of—

(a) the date of the company's incorporation:

(b) the start of the taxable period following the date of the company's incorporation.

(4AA) *[Repealed]*

(4A) The appointment of a specified agent, as defined in section 58(1), does not affect the membership of a GST group.

(5) Where any member of a GST group has ceased to be eligible to be a member of that group, and—

(a) that member or the representative member of that GST group notifies the Commissioner of that cessation pursuant to section 53(1)(d); or

(b) the Commissioner is otherwise satisfied that any member of a GST group has ceased to be so eligible,—

the Commissioner shall, by notice given to that member or that representative member, terminate that membership from such date as may be specified in the notice.

(6) For the purposes of this Act, any notice served in accordance with this Act, which is addressed to the representative member of a GST group is served on that representative member and on all members of the GST group.

(7) *[Repealed]*

(7B) *[Repealed]*

(8) If the members of a group of 2 or more registered persons include a person that is not a company or is a limited partnership and the Commissioner is satisfied in relation to the members of the group that—

(a) one of them controls each of the others; or

(b) one person controls all of them; or

(c) 2 or more persons carrying on a taxable activity in partnership control all of them,—

the Commissioner may accept that the registered persons are a GST group, and subsections (2) to (6) apply to the group of registered persons as a GST group and to each of the registered persons as a member of the GST group.

Section 55 heading: replaced, on 30 March 2022, by section 37(1) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1A): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AB): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AB)(a)(iii): amended, on 1 April 2023, by section 37(6) (and see section 37(21) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AB)(a)(iv): amended, on 1 April 2023, by section 37(6) (and see section 37(21) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AC): replaced, on 30 March 2025, by section 233(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 55(1AD): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AE): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AF): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AF): amended, on 30 March 2025, by section 233(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 55(1AG): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AH): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AI): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AJ): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AK): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AK): amended (with effect on 30 March 2022), on 29 March 2025, by section 233(3) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 55(1AL): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AM): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AM): amended, on 1 April 2023, by section 37(7) (and see section 37(21) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AN): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AN): amended, on 1 April 2023, by section 37(8)(a) (and see section 37(21) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AN): amended, on 1 April 2023, by section 37(8)(b) (and see section 37(21) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AO): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AO)(b)(i): amended (with effect on 1 April 2023), on 29 March 2025, by section 233(4) (and see section 233(5) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 55(1AP): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1AQ): inserted, on 30 March 2022, by section 37(2) (and see section 37(20) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1): substituted (with effect on 1 October 2007), on 19 December 2007, by section 279(1) of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 55(1): amended, on 30 March 2022, by section 37(3) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1)(a): replaced, on 30 March 2022, by section 37(4) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1)(b): amended, on 30 March 2022, by section 37(5)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1)(b)(ii): replaced, on 30 March 2022, by section 37(5)(b) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1B): inserted, on 1 April 2014, by section 142 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 55(1B): amended, on 30 March 2022, by section 37(9)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(1B): amended, on 30 March 2022, by section 37(9)(b) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(2): amended, on 30 March 2022, by section 37(10) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(3): substituted (with effect on 1 October 2001), on 18 December 2006, by section 218(3) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 55(3): amended, on 30 March 2022, by section 37(11) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4): amended, on 30 March 2022, by section 37(12)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4)(a): amended, on 30 March 2022, by section 37(12)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4)(b): amended, on 30 March 2022, by section 37(12)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4)(c): amended, on 30 March 2022, by section 37(12)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4)(d): amended, on 30 March 2022, by section 37(12)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4)(d): amended, on 30 March 2022, by section 37(12)(b) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4): amended, on 18 December 2006, by section 218(6)(b) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 55(4)(d): amended, on 18 December 2006, by section 218(6)(a) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 55(4AA): inserted, on 30 March 2022, by section 37(13) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(4AA): repealed, on 18 December 2006, by section 218(7) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 55(4A): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 110(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 55(4A): amended, on 30 March 2022, by section 37(14) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(5): amended, on 30 March 2022, by section 37(15) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(5): amended, on 2 June 2016, by section 195 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 55(5)(a): substituted, on 23 September 1997, by section 115 of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 55(5)(a): amended, on 30 March 2022, by section 37(15) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(5)(b): amended, on 30 March 2022, by section 37(15) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(6): amended, on 30 March 2022, by section 37(16)(a) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(6): amended, on 30 March 2022, by section 37(16)(b) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(6): amended, on 30 March 2022, by section 37(16)(c) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(7): repealed, on 30 March 2022, by section 37(17) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(7B): repealed, on 30 March 2022, by section 37(17) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(8): amended, on 30 March 2022, by section 37(18) (and see section 37(19) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55(8): amended, on 30 March 2017, by section 369(2) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 55(8)(c): amended, on 1 August 1990, by section 14 of the Goods and Services Tax Amendment Act 1990 (1990 No 64).

55B Supplier group and issuing member

(1) Members of a group of 2 or more registered persons (the **supplier group**), each of which is not a member of the same GST group as another member of the supplier group and meets the requirements of subsection (2), may enter an agreement under which a single member (the **issuing member**) issues under section 19J the taxable supply information and supply correction information for agreed taxable supplies of goods and services made, other than under section 5(2), by a member of the supplier group (the **supplying member**).

(2) The requirements of this subsection are met if—

(a) the members of the supplier group agree that—

(i) the issuing member must issue taxable supply information and supply correction information for agreed taxable supplies by a supplying member; and

(ii) each member of the supplier group other than the issuing member must not issue taxable supply information and supply correction information for a supply when the members of the supplier group have agreed that the information will be provided by the issuing member; and

(b) the agreement includes the name, address, and registration number of each member of the supplier group; and

(c) if the terms of the agreement differ from normal commercial terms agreed earlier between the members of the supplier group, each member of the supplier group records the circumstances taken into account by the member in entering the agreement; and

(d) The Commissioner has not invalidated the agreement because the Commissioner considers that the members of the supplier group have failed to satisfy the requirements of the agreement and this section.

(3) The issuing member of a supplier group is responsible for the GST record-keeping obligations under this Act of a supplying member making a supply that the issuing member has agreed to be responsible for under subsection (1).

(4) When the members of a supplier group agree to have, or to change, the issuing member for the supplier group, the issuing member must notify the Commissioner of the member's role and provide the Commissioner with an undertaking to meet the obligations of an issuing member for the supplier group.

Section 55B: inserted, on 30 March 2022, by section 38(1) (and see section 38(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55B(1): amended (with effect on 1 April 2023), on 30 March 2026, by section 167(1) (and see section 167(4) for application) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 55B(1): amended, on 1 April 2023, by section 38(2) (and see section 38(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55B(2)(a)(i): amended (with effect on 1 April 2023), on 30 March 2026, by section 167(2) (and see section 167(4) for application) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 55B(2)(a)(i): amended, on 1 April 2023, by section 38(3) (and see section 38(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55B(2)(a)(ii): amended (with effect on 1 April 2023), on 30 March 2026, by section 167(3) (and see section 167(4) for application) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 55B(2)(a)(ii): amended, on 1 April 2023, by section 38(3) (and see section 38(5) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 55B(3): amended (with effect on 30 March 2022), on 31 March 2023, by section 149(1) (and see section 149(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

56 Branches and divisions

(1) Where a taxable activity is carried on by any registered person in branches or divisions, that registered person may apply to the Commissioner for any such branch or division to be registered as a separate registered person for the purposes of this Act.

(2) The Commissioner shall, upon application made pursuant to subsection (1), register any branch or division as a separate registered person if each such branch or division maintains an independent system of accounting and can be separately identified by reference to the nature of the activities carried on or the location of the branch or division, and where any such branch or division is so separately registered, any taxable activity carried on by that branch or division shall, to that extent, be deemed not to be carried on by the registered person first mentioned in subsection (1).

(3) The registered person first mentioned in subsection (1) may, at any time, apply to the Commissioner for any branch or division separately registered under subsection (2) to cease to be so registered, and the Commissioner shall cancel that separate registration with effect from the last day of the taxable period of the branch or division during which that application was made, and any taxable activity carried on by that branch or division shall thereafter, to that extent, be deemed to be carried on by the registered person first mentioned in subsection (1).

(4) The Commissioner shall cancel the separate registration of any branch or division on the cancellation of the registration of the registered person first mentioned in subsection (1).

(5) Where any branch or division separately registered pursuant to this section makes default in doing anything required to be done under this Act, the liability for the doing of that thing shall revert to the registered person first mentioned in subsection (1).

(6) Notwithstanding the foregoing provisions of this section, for the purposes of sections 15 to 15E, 19, and 19A this section shall be deemed not to have applied, and any placement or direction made pursuant to the said sections 15 to 15E, 19, and 19A in respect of the registered person first mentioned in subsection (1) shall, for the purposes of this Act, apply equally to each branch or division separately registered pursuant to this section.

Section 56(1): amended, on 2 June 2016, by section 196(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 56(3): amended, on 2 June 2016, by section 196(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 56(6): amended, on 1 October 2007, by section 296(1) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 56(6): amended, on 1 April 1991, by section 5(8) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 56(6): amended (with effect on 17 March 1988), on 24 March 1988, by section 2(7)(b) of the Goods and Services Tax Amendment Act (No 2) 1988 (1988 No 15).

56B Branches and divisions in relation to certain imported goods and services

(1) This section applies to a supply of goods or services that is treated by section 8(4B) as being made in New Zealand, or in relation to which an output tax liability under section 20(3JC) arises.

(2) If a person carries on activities both inside and outside New Zealand through branches or divisions—

(a) each branch or division is treated as being a separate person; and

(b) a branch or division inside New Zealand is treated as being a resident; and

(c) a branch or division outside New Zealand is treated as being a non-resident; and

(d) an activity carried on by a branch or division is treated as being carried on separately by the branch or division.

(3) For the purpose of this section, a head office of a company is a branch or division of the company.

(4) This section applies whether or not a branch or division of the person is registered under section 56.

Section 56B: inserted, on 1 January 2005, by section 165 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 56B heading: amended, on 1 December 2019, by section 35(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 56B(1): amended, on 1 December 2019, by section 35(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 56B(1): amended, on 1 October 2016, by section 70 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

57 Unincorporated bodies

(1) *[Repealed]*

(2) Where an unincorporated body that carries on any taxable activity is registered pursuant to this Act,—

(a) the members of that body shall not themselves be registered or liable to be registered under this Act in relation to the carrying on of that taxable activity; and

(b) any supply of goods and services made in the course of carrying on that taxable activity shall be deemed for the purposes of this Act to be supplied by that body, and shall be deemed not to be made by any member of that body; and

(c) any supply of goods and services to, or acquisition of goods by, any member of that body acting in the capacity as a member of that body and in the course of carrying on that taxable activity, not being a supply to which paragraph (b) applies, shall be deemed for the purposes of this Act to be supplied to or acquired by that body, and shall be deemed not to be supplied to or acquired by that member; and

(d) that registration shall be in the name of the body, or where that body is the trustees of a trust, in the name of the trust; and

(db) any goods and services forming part of the assets of a taxable activity carried on by the body are treated, in the event of cancellation of the body's registration, as being supplied by the body to its members in the course of that taxable activity immediately before it ceases to be registered, unless the taxable activity is carried on by another person that is treated as a registered person under section 58; and

(e) subject to subsections (3) to (3B), any change of members of that body shall have no effect for the purposes of this Act.

(3) Despite this section, a member is jointly and severally liable with other members for all tax payable by the unincorporated body during the taxable periods, or part of taxable periods as the case may be, the person is a member of the body, even if the person is no longer a member of the body.

(3A) When an individual member dies, the member's estate is severally liable in due course of administration for tax payable by the unincorporated body to the

extent that it remains unpaid, whether or not the individual was a member on the date of their death.

(3B) For the purpose of subsections (3) and (3A), a member does not stop being a member of the unincorporated body until the date on which the Commissioner is notified of a change in membership of the body.

(4) For the purposes of this Act, any notice served in accordance with this Act which is addressed to an unincorporated body by the name in which it is registered pursuant to this Act, shall be deemed to be served on that body and on all members of that body.

(5) Subject to subsection (6), where anything is required to be done pursuant to this Act by or on behalf of an unincorporated body, it shall be the joint and several liability of all the members to do any such thing:

provided that any such thing done by 1 member shall be sufficient compliance with any such requirement.

(6) Notwithstanding anything in this section, but subject to subsections (3) to (3B), where anything is required to be done pursuant to this Act by or on behalf of an unincorporated body, not being a partnership, joint venture, or trustees of a trust, the affairs of which are managed by its members or a committee or committees of its members, it shall be the joint and several responsibility of—

(a) every member holding office as president, chairman, treasurer, secretary, or any similar office; or

(b) in default of any such member, every member holding office as a member of a committee:

provided that if it is done by any official or committee member, referred to in paragraph (a) or paragraph (b), that shall be sufficient compliance with any such requirement.

Section 57(1): repealed, on 10 October 2000 (applying on 10 October 2000), by section 111(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(2): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(2)(db): inserted, on 31 March 2026, by section 168 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 57(2)(e): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(3) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(3): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 111(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(3A): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 111(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(3B): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 111(4) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(3B): amended, on 2 June 2016, by section 197 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 57(4): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(5) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(5): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(6) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(6): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(6) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(6): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 111(7) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 57(6): amended (with effect on 3 December 1985), on 8 August 1986, by section 30 of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

57B Flow-through joint ventures

(1) This section applies to ordinary joint ventures that become flow-through joint ventures.

(2) An ordinary joint venture that has not previously been registered may choose to become a flow-through joint venture if—

(a) each member agrees in writing to become a flow-through joint venture; and

(b) a nominated member of the joint venture notifies the Commissioner in the prescribed form within 21 days of the date of the agreement.

(3) An election under subsection (2) takes effect on the date of the agreement and cannot be revoked.

(4) Despite subsection (3), if the criteria in subsection (2) other than that specified in paragraph (b) are satisfied, the Commissioner may treat the joint venture as a flow-through joint venture with effect on a date the Commissioner decides.

(5) Goods or services that the ordinary joint venture acquired and that are being used by a member of the flow-through joint venture for making taxable supplies are treated as if the member acquired the goods or services for the purposes of sections 21 to 21H.

(6) A member of a flow-through joint venture must either—

(a) keep records that are sufficient for the Commissioner to ascertain the proportions in which each member makes and receives joint venture supplies and acquisitions; or

(b) agree in writing with the other members the proportions in which each member makes and receives joint venture supplies and acquisitions.

(7) Within 21 days of any change in membership, a nominated member of a flow-through joint venture must notify the Commissioner of—

(a) the name of any person who is no longer a member:

(b) the name and tax file number of any person who is a new member:

(c) the date that the change occurred.

(8) Special rules apply to a flow-through joint venture. These are set out as follows:

(a) section 5(30), for the flow-through treatment of supplies made by the joint venture:

(b) sections 5(23F), 11(1)(md), 19N(7)(d), 75(3BB), and 78FB, which apply to zero-rated supplies between flow-through joint venture members:

(c) section 20(3DB), if the joint venture makes both taxable and exempt supplies:

(d) section 51(5C), for the registration requirements for members of the flow-through joint venture:

(e) section 60(2BA), which treats a member of a flow-through joint venture as an agent when supplies are made to the joint venture.

(9) Sections 92 to 94 set out transitional provisions as follows:

(a) section 92 (Unincorporated bodies electing to become flow-through joint ventures):

(b) section 93 (Joint ventures applying flow-through treatment before 1 April 2026):

(c) section 94 (Transitional rule to become flow-through joint venture before 1 April 2027).

Section 57B: inserted, on 1 April 2026, by section 169 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

58 Personal representative, liquidator, receiver, etc

(1) In this section and sections 46 and 55—

agency period means the period beginning on the date on which a person becomes entitled to act as a specified agent carrying on a taxable activity in relation to an incapacitated person and ending on the earlier of—

(a) the date on which some person other than the incapacitated person or the specified agent is registered in respect of the taxable activity; or

(b) the date on which there is no longer a person acting as a specified agent in relation to the incapacitated person

incapacitated person means a registered person who dies, or goes into liquidation, receivership, or voluntary administration, or becomes bankrupt or incapacitated

specified agent means a person carrying on any taxable activity in a capacity as personal representative, liquidator, receiver, or administrator of an incapacitated person, or otherwise as agent for or on behalf of or in the stead of an incapacitated person.

(1A) Despite sections 5(2) and 60, a person who becomes a specified agent is treated as being a registered person carrying on the taxable activity of the incapacitated

person during the agency period, and the incapacitated person is not treated as carrying on the taxable activity during the period.

(1B) If a person becomes a specified agent and has been appointed to carry on part of the incapacitated person's taxable activity only, subsection (1A) applies only to the part of the taxable activity the person has been appointed to carry on.

(1C) Subject to section 46(7), a specified agent may deduct an amount under section 20(3) relating to supplies made before the agency period if, at the time the deduction is claimed, the incapacitated person would have been entitled to a deduction for the amount had they not been incapacitated, and the incapacitated person has not previously deducted the amount.

(1D) A specified agent is not personally liable for any liabilities incurred under this Act by the incapacitated person on or before the date the agency period starts.

(2) Where a mortgagee is in possession of any land or other property previously mortgaged by the mortgagor, being a registered person, the Commissioner may, from the date on which the mortgagee took possession of that land or other property, until such time as the mortgagee ceases to be in possession of that land or other property, deem the mortgagee, in any case where and to the extent that the mortgagee carries on any taxable activity of the mortgagor, to be a registered person.

(3) Any person who becomes a specified agent, or who as a mortgagee in possession carries on any taxable activity of the mortgagor, shall, within 21 days of becoming a specified agent or commencing that taxable activity of the mortgagor, notify the Commissioner of that fact and of the date of the death or of the liquidation or receivership or voluntary administration or bankruptcy or mortgagee taking possession of any land or other property previously mortgaged by the mortgagor, or of the nature of the incapacity and the date on which it began.

Section 58(1): substituted, on 14 December 1992, by section 11(1) of the Goods and Services Tax Amendment Act (No 2) 1992 (1992 No 116).

Section 58(1): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 112(1)(a) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(1) **agency period** paragraph (b): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 112(1)(b) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(1) **incapacitated person**: amended, on 1 April 2023, by section 150(1) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 58(1) **specified agent**: amended, on 1 April 2023, by section 150(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 58(1A): substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 112(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(1B): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 112(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(1C): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 112(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(1C): amended (with effect on 10 October 2000), on 30 March 2026, by section 170 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 58(1C): amended, on 25 November 2003 (applying to deductions relating to supplies made in taxable periods beginning on or after 1 April 2002), by section 166(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 58(1D): inserted, on 10 October 2000 (applying on and after 10 October 2000), by section 112(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 58(3): amended, on 1 April 2023, by section 150(3) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 58(3): amended, on 2 June 2016, by section 198 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 58(3): amended, on 14 December 1992, by section 11(2) of the Goods and Services Tax Amendment Act (No 2) 1992 (1992 No 116).

59 Liability of agent of absentee principal for returns and tax

(1) For the purposes of this section, the term **absentee** means—

(a) any person, not being a company, who is for the time being out of New Zealand:

(b) any company, not being a company incorporated in New Zealand, unless it has a fixed or permanent place in New Zealand relating to the carrying on of any taxable activity in New Zealand in its own name:

(c) any company, not being a company incorporated in New Zealand, which is declared by the Commissioner to be an absentee for the purposes of this Act by notice given to that company or to its agent or attorney in New Zealand, so long as that declaration remains unrevoked.

(2) Every person who in New Zealand carries on any taxable activity for and on behalf of a principal who is an absentee shall, for the purposes of this Act, be the agent of that principal in respect of that taxable activity so carried on in New Zealand by means of that agent, and the agent shall make returns and be liable for any tax charged or levied under this Act.

60 Agents and auctioneers

(1) Subject to this section, for the purposes of this Act, where an agent makes a supply of goods and services for and on behalf of any other person who is the principal of that agent, that supply shall be deemed to be made by that principal and not by that agent:

provided that, where that supply is a taxable supply, that agent, being a registered person, may, notwithstanding anything in this Act, issue taxable supply information or supply correction information in relation to that supply as if that agent had made a taxable supply, and to the extent that the taxable supply information or supply correction information relates to that supply, that principal shall not also issue, as the case may be, taxable supply information or supply correction information.

(1A) Despite subsection (1), subsection (1AB) applies to an agent who—

(a) is resident in New Zealand; and

(b) makes supplies for and on behalf of a non-resident principal of—

(i) remote services to a person resident in New Zealand:

(ii) distantly taxable goods:

(iii) listed services.

(1AB) The principal and the agent may agree that the agent, and not the principal, is treated as making the supply in the course and furtherance of a taxable activity carried on by them.

(1B) Despite subsection (1), when a principal and their agent agree, and record their agreement in a document, either in relation to a particular supply or for a type of supply, that this subsection applies to a supply of goods or services, the supply is treated for the purposes of the Act as 2 separate supplies, being—

(a) a supply of goods and services from the principal to the agent; and

(b) a supply of those goods and services from the agent to the recipient, treating the agent as if they were the principal for the purpose of the supply.

(1C) For the purposes of sections 60C, 60CB(7), and 60D, an operator of a marketplace or an underlying supplier who makes supplies of goods or services to recipients through the marketplace may treat a supply as 2 separate supplies, being—

(a) a supply of goods and services from the underlying supplier to the operator of the marketplace; and

(b) a supply of those goods and services from the operator of the marketplace to the recipient, treating the operator as if they were the underlying supplier of the goods and services.

(1D) For the purposes of sections 60C and 60CB(2), when a listing intermediary is interposed between an operator of an electronic marketplace and an underlying supplier, the operator, supplier, and listing intermediary must treat the supply as 3 separate supplies, being—

(a) a supply from the underlying supplier to the listing intermediary:

(b) a supply from the listing intermediary to the operator:

(c) a supply from the operator to the recipient of the supply.

(2) Subject to this section, for the purposes of this Act, where any registered person makes a taxable supply of goods and services to an agent who is acting on behalf of another person who is the principal for the purposes of that supply, that supply shall be deemed to be made to that principal and not to that agent:

provided that that agent may nevertheless request that that agent be issued with taxable supply information and that registered person may issue taxable supply

information or supply correction information as if the supply were made to that agent.

(2BA) When a registered person makes a taxable supply of goods and services to a member of a flow-through joint venture, if the member acquires the supply for the benefit of all members of the joint venture then, for the purposes of subsection (2), the member is treated as agent for the other members.

(2B) Despite subsection (2), when a principal and their agent agree, and record their agreement in a document, either in relation to a particular supply or for a type of supply, that this subsection applies to a supply of goods or services, the supply by a person is treated for the purposes of the Act as 2 separate supplies, being—

(a) a supply of goods and services from the person to the agent, treating the agent as if they were the principal for the purpose of the supply; and

(b) a supply of those goods and services from the agent to the principal.

(3) Where taxable supply information or supply correction information in relation to a supply has been issued—

(a) by an agent pursuant to subsection (1); or

(b) to an agent pursuant to subsection (2),—

the agent shall maintain sufficient records to enable the name and address and registration number (if any) of the principal to be ascertained.

(4) For the purposes of subsection (5), the expression **auctioneer** means a registered person carrying on a taxable activity which comprises or includes the supply by auction of goods as an auctioneer or agent for or on behalf of another person (hereafter in this section referred to as a **principal**).

(5) Notwithstanding anything in the foregoing provisions of this section, where the principal and the auctioneer agree to have a supply by auction of any goods, not being a taxable supply, treated as if that supply had been made by that auctioneer and not by that principal, that supply shall be charged with tax as if it were made by that auctioneer in the course or furtherance of that auctioneer's taxable activity and that auctioneer may—

(a) recover the amount of tax charged on that supply from that principal as a debt together with the costs of recovery in any court of competent jurisdiction; or

(b) retain or deduct the same out of any money in that auctioneer's hands belonging or payable to that principal.

(6) Notwithstanding anything in subsection (2), where any registered person makes a taxable supply (not being a supply that is charged with tax at the rate of 0% pursuant to section 11, 11A, 11AB or 11B) of goods and services to an agent, being a registered person, who is acting for or on behalf of another person who is the principal for the purposes of that supply, and—

(a) that principal is a non-resident and is not a registered person; and

(b) that supply is directly in connection with either the exportation, or the arranging thereof, of goods from New Zealand to any country or place outside New Zealand, or the importation, or the arranging thereof, of goods to New Zealand from any country or place outside New Zealand, including, in either case, the transportation of those goods within New Zealand as part of that exportation or, as the case may be, importation,—

this Act shall, where that agent and that principal agree, have effect as if that supply were made to that agent and not to that principal.

(7) Despite subsection (1), a supply of goods, being goods to which section 12(1) applies, that have been imported by an agent who is acting for and on behalf of the principal, is treated as being a supply made by the agent and not by the principal if—

(a) the principal is a non-resident and is not a registered person; and

(b) the agent is a resident and is a registered person at the time the goods are imported; and

(c) the principal and agent agree that the supply was made by the agent and not by the principal.

Section 60(1): substituted (with effect on 3 December 1985), on 8 August 1986, by section 31(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 60(1) proviso: amended, on 1 April 2023, by section 39(1)(a) (and see section 39(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 60(1) proviso: amended, on 1 April 2023, by section 39(1)(b) (and see section 39(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 60(1A): inserted, on 1 October 2016, by section 71(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 60(1A)(b): replaced, on 1 April 2024, by section 151(1) (and see section 151(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60(1AB): inserted, on 1 October 2016, by section 71(1) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 60(1B): inserted, on 17 July 2013, by section 143 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 60(1B): amended, on 2 June 2016, by section 199 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 60(1C): inserted, on 1 October 2016, by section 71(2) of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 60(1C): amended (with effect on 1 April 2024), on 29 March 2025, by section 234(1)(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60(1C): amended (with effect on 1 April 2024), on 29 March 2025, by section 234(1)(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60(1C): amended, on 1 December 2019, by section 36(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60(1C)(a): amended, on 1 December 2019, by section 36(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60(1C)(b): amended, on 1 December 2019, by section 36(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60(1D): inserted, on 1 April 2024, by section 151(1B) (and see section 151(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60(1D): amended (with effect on 1 April 2024), on 29 March 2025, by section 234(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60(2) proviso: amended, on 1 April 2023, by section 39(2)(a) (and see section 39(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 60(2) proviso: amended, on 1 April 2023, by section 39(2)(b) (and see section 39(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 60(2BA): inserted, on 1 April 2026, by section 171 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 60(2B): inserted, on 30 March 2017, by section 370 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 60(3): amended, on 1 April 2023, by section 39(3) (and see section 39(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 60(6): added (with effect on 3 December 1985), on 8 August 1986, by section 31(3) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 60(6): amended, on 1 July 2003, by section 161 of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 (2003 No 5).

Section 60(6): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 113(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 60(6)(a): amended, on 25 November 2003, by section 167(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 60(7): added, on 10 October 2000 (applying on and after 10 October 2000), by section 113(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 60(7)(a): amended, on 25 November 2003, by section 167(1) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 60(7)(b): amended, on 25 November 2003, by section 167(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

60B Nominated recipients of supplies

(1) This section applies when a person (**person A**) enters into a contract to supply goods and services to another person (**person B**), and person B directs person A to provide the goods and services to a nominated person (**person C**) who is not party to the contract.

(2) If person B pays the full consideration for the supply, the supply is treated as a supply from person A to person B and the existence of person C is ignored.

(3) If person C pays the full consideration for the supply, the supply is treated as a supply from person A to person C and the existence of person B is ignored.

(4) If person B and person C each pay part of the consideration for the supply, the supply is treated as a supply from person A to person B. However, person B and person C may agree, recording their agreement in a document, that the supply is to be treated as a supply made to person C, but no such agreement can be made if person B has claimed input tax in relation to the supply.

(5) *[Repealed]*

(6) Despite subsections (2) to (4), for a supply that wholly or partly consists of land, the supply is treated as made by person A to person C.

(7) Section 60 overrides this section.

Section 60B: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 20(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 60B(4): amended, on 2 June 2016, by section 200 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 60B(5): repealed (with effect on 1 April 2011), on 2 November 2012, by section 224(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 60B(6): amended (with effect on 1 April 2011), on 2 November 2012, by section 224(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

60C Electronic marketplaces

(1) Subsection (2) applies when—

(a) a supply of goods, or a supply of remote services, or a supply of listed services is made through an electronic marketplace; and

(ab) for a supply of goods or a supply of remote services, in relation to a marketplace operated by a resident person, the underlying supplier is a non-resident person; and

(b) *[Repealed]*

(c) the supply is of—

(i) remote services made to a person resident in New Zealand:

(ii) goods made to a person involving delivery at a place in New Zealand:

(iii) listed services performed, provided, or received in New Zealand.

(2) The operator of the marketplace is treated as making, in the course or furtherance of a taxable activity, a supply to a person (the **recipient**) of—

(a) remote services if the recipient is resident in New Zealand:

(ab) listed services if the services are performed, provided, or received in New Zealand:

(b) items of goods, meeting the requirements of section 4B(1)(a) to (d) for distantly taxable goods, for which—

(i) the underlying supplier of the goods is a non-resident; and

(ii) the operator or the underlying supplier makes or arranges or assists the delivery of the supply to the recipient at a place in New Zealand; and

(iii) each item has an estimated customs value under section 10B equal to or less than the entry value threshold, if the operator has not made an election under section 10C that is effective at the time of the supply.

(2B) Subsection (2) does not apply to a supply if—

(a) the documentation provided to the recipient identifies the supply as made by the underlying supplier and not the marketplace; and

(b) the underlying supplier and the operator of the marketplace have agreed that the supplier is liable for the payment of tax; and

(c) the marketplace does not—

(i) authorise the charge for the supply to the recipient:

(ii) make or authorise the delivery of the supply to the recipient:

(iii) directly or indirectly set a term or condition under which the supply is made.

(2BB) Subsection (2) does not apply in relation to a supply of listed services provided through an electronic marketplace if—

(a) the underlying supplier is a person, other than a person referred to in subsection (2BF), that meets the criteria—

(i) set out in a determination made by the Commissioner under subsection (2BC); or

(ii) referred to in subsection (2BE); and

(b) the documentation provided to the recipient identifies the supply as made by the underlying supplier and not the electronic marketplace; and

(c) the underlying supplier and the operator of the electronic marketplace have agreed, recording their agreement in a document, that the underlying supplier is liable for the payment of tax in relation to the supplies of listed services and will continue to remain responsible for their tax obligations under this Act.

(2BC) For the purposes of subsection (2BB), the Commissioner may determine the circumstances in which, and the criteria that a person must meet to enter into an opt-out agreement, having regard to the factors set out in subsection (2BD).

(2BD) In making the determination under subsection (2BC), the Commissioner must have regard to—

(a) the compliance costs that would arise for underlying suppliers in making changes to their accounting systems and practices; and

(b) the size, scale, and nature of the services and activities undertaken by underlying suppliers.

(2BE) Despite a determination made under subsection (2BC), a person who is an underlying supplier may enter into an agreement with the operator of the electronic marketplace if they have, or they are part of a group of companies under the Income Tax Act 2007 that has,—

(a) 2,000 nights' accommodation listed as available on 1 electronic marketplace in a 12-month period:

(b) a reasonable expectation that they can meet the threshold in paragraph (a) for any 12-month period.

(2BF) Subsection (2) does not apply to a supply of listed services provided through an electronic marketplace if—

(a) the underlying supplier is a person, other than a natural person, that does not meet the requirement in section 15(2)(a) for a 6-month taxable period; and

(b) they choose to be liable for the payment of tax in relation to the supply and will continue to remain responsible for their tax obligations under the Act; and

(c) they have notified the marketplace operator of their election.

(2C) Subsection (2) does not apply to a supply of goods if—

(a) the underlying supplier of the goods is a non-resident that has a branch in New Zealand; and

(b) the operator of the marketplace treats the underlying supplier as a New Zealand resident in relation to the supply; and

(c) in treating the underlying supplier as a New Zealand resident, the operator of the marketplace meets the requirements of section 60G(1) for information held by the operator relating to the residence of the underlying supplier.

(3) If, in relation to a single supply of goods, remote services, or listed services, more than 1 operator of an electronic marketplace is liable for tax on the supply, the first operator that authorises a charge or receives consideration for the supply is treated as making the supply. If no operator exists that meets this requirement, the first operator that authorises delivery of the supply is treated as making the supply.

(3B) Subsection (3C) applies when—

(a) an operator of an electronic marketplace is treated for the purposes of this Act as the supplier of remote services, distantly taxable goods, or listed services; and

(b) the operator collects an amount from the underlying supplier or deducts an amount from the payment made by the recipient of the goods or services; and

(c) the amount is used to meet the operator's output tax liability for the supply.

(3C) To the extent of the operator's output tax liability for the supply, the collection of the amount does not give rise to consideration for a supply for the purposes of this Act.

(3D) For the purposes of the electronic marketplace rules set out in section 152 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023, the Commissioner may determine the circumstances and the criteria required for a person to enter into an opt-out agreement under those rules.

(4) This section overrides section 60(1).

Section 60C: inserted, on 1 October 2016, by section 72 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 60C(1)(a): amended, on 1 April 2024, by section 152(1)(a) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(1)(a): amended, on 1 December 2019, by section 37(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(1)(ab): inserted (with effect on 1 December 2019), on 23 March 2020, by section 251(1) (and see section 251(2) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 60C(1)(ab): amended, on 1 April 2024, by section 152(1)(b) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(1)(b): repealed, on 1 December 2019, by section 37(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(1)(c): replaced, on 1 April 2024, by section 152(1)(c) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2): replaced, on 1 December 2019, by section 37(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(2): amended, on 1 April 2023, by section 152(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2)(ab): inserted, on 1 April 2024, by section 152(3) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2B): inserted, on 1 December 2019, by section 37(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(2BB): inserted, on 1 April 2024, by section 152(4) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2BC): inserted, on 1 April 2024, by section 152(4) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2BD): inserted, on 1 April 2024, by section 152(4) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2BE): inserted, on 1 April 2024, by section 152(4) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2BF): inserted, on 1 April 2024, by section 152(4) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(2C): inserted, on 1 December 2019, by section 37(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(3): amended, on 1 April 2024, by section 152(5) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(3): amended, on 1 December 2019, by section 37(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60C(3B): inserted (with effect on 1 October 2016), on 28 March 2024, by section 168(1) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 60C(3B)(a): amended, on 1 April 2024, by section 152(5B) (and see section 152(6) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60C(3B)(b): amended (with effect on 1 December 2019), on 28 March 2024, by section 168(2)(b) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 60C(3C): inserted (with effect on 1 October 2016), on 28 March 2024, by section 168(1) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Section 60C(3D): inserted (with effect on 1 April 2023), on 28 March 2024, by section 168(3) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

60CB Listing intermediaries and supply of listed services

(1) This section applies for the purposes of the rules related to the supply of listed services through an electronic marketplace when a listing intermediary is interposed between—

(a) the underlying supplier of the services; and

(b) the operator of the electronic marketplace.

(2) The supply of the listed services is treated as 3 separate supplies as follows:

(a) a supply by the underlying supplier to the listing intermediary that is zero-rated under section 11A(1)(jd) if the underlying supplier is a registered person; and

(b) a supply from the listing intermediary to the operator of the electronic marketplace that is zero-rated under section 11A(1)(jd); and

(c) a supply of listed services under section 8C by the operator to the recipient of the services, treating the operator as if they were the underlying supplier of the listed services.

(3) When subsection (2) applies to a supply of listed services, a supply of other services by the listing intermediary to the recipient through the electronic marketplace is treated as 2 separate supplies as follows:

(a) a supply from the listing intermediary to the operator of the electronic marketplace that is zero-rated under section 11A(1)(jd); and

(b) a supply by the operator, in the course or furtherance of its taxable activity, to the recipient.

(4) In relation to a supply described in subsection (2)(a) or (b) or (3)(a), the supply of listed services facilitated by a listing intermediary or a supply of other services by a listing intermediary does not create a requirement to provide taxable supply information.

(5) For a supply described in subsection (2)(c), the listing intermediary is treated for the purposes of the definition of **flat-rate credit** and sections 8C(3)(b)(ii) and (6), 20(3)(de) and (3N), 25AAA, 60H, and schedule 7, part A, clause 3B of the Tax Administration Act 1994 as if they were the operator of the electronic marketplace and must meet all the requirements placed on the operator in relation to the flat-rate credit under those provisions for that supply.

(6) Subsection (7) applies, in relation to an operator of an electronic marketplace, when a listing intermediary resident in New Zealand—

(a) enters into agreements with more than one operator of an electronic marketplace to list or advertise the listed services provided by an underlying supplier on those marketplaces; and

(b) enables or facilitates the supply of the listed services through the use of an electronic system that can facilitate and manage automatically the bookings made by recipients of the services; and

(c) has agreed with the operator of the electronic marketplace, recording their agreement in a document, that the listing intermediary is liable for the payment of tax in relation to the supplies of listed services on that electronic marketplace.

(7) Despite subsections (2) and (3), the listing intermediary is treated for the purposes of this section, the definition of **flat-rate credit**, and sections 8C, 11A(1)(jc), 20(3)(de) and (3N), 25AAA, 60(1C), 60C(2)(ab), (2BB), (2BE), (2BF), (3B), and (3C), 60H, 85E, and schedule 7, part A, clause 3B of the Tax Administration Act 1994 as if they were the operator of the electronic marketplace and must meet all the requirements placed on the operator. The operator has no liability under this Act in relation to the supply of the listed services other than, in the absence of an agreement under subsection (7B), the provision of taxable supply information and supply correction information as required under section 19NB. For the avoidance of doubt, the operator is treated as the supplier for the provision of that information.

(7B) When a listing intermediary and an operator of the electronic marketplace have made an agreement described in subsection (6)(c), the intermediary and

the operator may also agree that the intermediary is required to provide the taxable supply information and supply correction information, as applicable, to the recipient as required under section 19NB. In these circumstances, despite subsection (7), the intermediary is treated as the supplier for the purposes of the provision of the information.

(8) A **listing intermediary** means a registered person who—

(a) lists services referred to in section 8C(2)(a) on an electronic marketplace on behalf of the underlying supplier who makes those supplies through the electronic marketplace; and

(b) enters into an agreement with an operator of an electronic marketplace to list or advertise the listed services provided by the underlying supplier.

Section 60CB: inserted, on 1 April 2024, by section 152B of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60CB(4): amended (with effect on 1 April 2024), on 29 March 2025, by section 235(1) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60CB(5): amended, on 30 March 2025, by section 235(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60CB(7): amended, on 30 March 2025, by section 235(3)(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60CB(7): amended (with effect on 1 April 2024), on 29 March 2025, by section 235(3)(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60CB(7): amended (with effect on 1 April 2024), on 29 March 2025, by section 235(3)(c) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60CB(7B): inserted (with effect on 1 April 2024), on 29 March 2025, by section 235(4) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

60D Approved marketplaces

(1) This section applies when—

(a) a supply of goods by a non-resident person or a supply of remote services, is made through a marketplace other than an electronic marketplace; and

(ab) for a marketplace operated by a resident person, the underlying supplier is a non-resident person; and

(b) *[Repealed]*

(c) the supply is of services made to a person resident in New Zealand or of goods made to a person involving delivery at a place in New Zealand.

(2) The operator of the marketplace is treated as making, in the course of furtherance of a taxable activity, a supply to a person (the **recipient**) of remote services or distantly taxable goods if—

(a) the Commissioner, in the exercise of a discretion, approves an application under this subsection by the operator of the marketplace; and

(b) for a supply of remote services, the recipient is resident in New Zealand; and

(c) for a supply of goods meeting the requirements of section 4B(1)(a) to (d) for distantly taxable goods,—

(i) the underlying supplier of the goods is a non-resident; and

(ii) the operator or the underlying supplier makes or arranges or assists the delivery of the goods to the recipient at a place in New Zealand; and

(iii) the supply is of items of goods for which each item has an estimated customs value under section 10B equal to or less than the entry value threshold, if the operator has not made an election under section 10C that is effective at the time of the supply.

(3) In the exercise of the discretion referred to in subsection (2), the Commissioner may take into account the following:

(a) whether the marketplace is best placed to determine whether the recipient of the supply of goods or the supply of remote services—

(i) is resident in New Zealand:

(ii) is a registered person:

(b) whether the number of underlying suppliers to the marketplace means that return requirements are better satisfied by the marketplace rather than the individual underlying suppliers.

(4) This section overrides section 60(1).

Section 60D: inserted, on 1 October 2016, by section 72 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 60D(1)(a): amended, on 1 December 2019, by section 38(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60D(1)(ab): inserted (with effect on 1 December 2019), on 23 March 2020, by section 252(1) (and see section 252(2) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 60D(1)(b): repealed, on 1 December 2019, by section 38(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60D(1)(c): replaced, on 1 December 2019, by section 38(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60D(2): replaced, on 1 December 2019, by section 38(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 60D(3)(a): amended, on 1 December 2019, by section 38(5) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

60E When redeliverer is supplier of distantly taxable goods

(1) For a supply of goods to a recipient, a redeliverer of the goods is the supplier of the goods if—

(a) no operator of an electronic marketplace is the supplier under section 60C(2) and (3); and

(b) no operator of a marketplace is the supplier under section 60D(2) and (3); and

(c) no seller or underlying supplier of the goods makes or arranges or assists the delivery of the supply to the recipient at a place in New Zealand; and

(d) the supply meets the requirements for being a supply of distantly taxable goods when treated as being made by the redeliverer.

(2) If, in relation to a single supply of distantly taxable goods to a recipient, more than 1 redeliverer is liable to account for tax on the supply, the person treated as making the supply is the redeliverer that first enters into an arrangement relating to the supply with the recipient, or, in the absence of such an arrangement, first enters into an arrangement relating to the supply with a person acting on behalf of the recipient.

Section 60E: inserted, on 1 December 2019, by section 39 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

60F Operator of marketplace or redeliverer making return based on faulty information

(1) This section applies to a registered person who is an operator of an electronic marketplace, or a redeliverer, and makes a return of a deficient amount for the total output tax allocated to a taxable period (the **return period**) as a consequence of relying on inaccurate, incomplete, insufficient, or misleading information—

(a) relating to a supply of goods made through the marketplace or by the registered person as operator of the marketplace, or by the registered person as a redeliverer; and

(b) provided by a seller or underlying supplier of the goods or by a recipient of the supply of goods.

(2) An amount equal to the deficiency in the total amount of output tax returned that arises from the inaccurate, incomplete, insufficient, or misleading information is treated as being a reduction in the total output tax allocated to the return period, if the registered person meets the requirements of section 60G.

Section 60F: inserted, on 1 December 2019, by section 39 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

60G Requirements for treatment of information by operator of marketplace or redeliverer

(1) A registered person that is an operator of an electronic marketplace or a redeliverer and makes a return of a deficient amount of output tax as described in section 60F meets the requirements of this section if—

(a) the amount of the deficiency arises from inaccurate, incomplete, insufficient, or misleading information, which may relate to the matters described in subsection (2); and

(b) for information relating to the matters described in subsection (2)(a) to (c), the registered person meets—

(i) the applicable requirements of subsections (3) to (6), which relate to the obtaining and the interpretation of the information:

(ii) applicable requirements that are alternative to the requirements referred to in subparagraph (i) and are prescribed or agreed to by the Commissioner under subsection (7); and

(c) the registered person relies on the information referred to in paragraph (a) in good faith and on reasonable grounds.

(2) Inaccurate, incomplete, insufficient, or misleading information referred to in subsection (1)(a) may relate to—

(a) the residency of the underlying supplier of the goods:

(b) the place to which the goods are delivered:

(c) the amount of consideration paid for the supply by the recipient of the supply:

(d) whether the registered person is the supplier of the goods:

(e) the amount of tax charged under section 8 on the supply for which the registered person is required to account.

(3) This subsection requires a registered person that is an operator of an electronic marketplace and does not know the residency of an underlying supplier of goods in a supply, to—

(a) treat the underlying supplier of the goods as a non-resident, if paragraph (b) does not require a different treatment; or

(b) treat the underlying supplier of the goods as a resident if the registered person has—

(i) information that the underlying supplier is a company that is incorporated in New Zealand or has its centre of management in New Zealand:

(ii) a New Zealand business number for the underlying supplier:

(iii) 2 or more items of information listed in subsection (6) that are non-contradictory and support the conclusion that the underlying supplier is resident in New Zealand and are more reliable than items of information listed in subsection (6) that are held by the registered person and support the conclusion that the underlying supplier is not resident in New Zealand.

(4) This subsection requires a registered person that is an operator of an electronic marketplace and does not know the address to which the goods in a supply are to be delivered to—

(a) treat the supply of goods as being made to the recipient at a place in New Zealand if the registered person—

(i) has 2 items of information listed in subsection (6) that are non-contradictory and support the conclusion that the recipient is located in New Zealand; and

(ii) does not have 2 items of information listed in subsection (6) that are non-contradictory, and support the conclusion that the recipient is located in a country or territory other than New Zealand, and are more reliable for determining the location of the recipient than are the items referred to in subparagraph (i); or

(b) treat the supply of goods as being made to the recipient at a place outside New Zealand if a conclusion under paragraph (a) that the person is located at a place in New Zealand is not supported by items of information that are held by the registered person and meet the requirements of more than 1 paragraph of subsection (6).

(5) This subsection requires a registered person that is a redeliverer for a supply of distantly taxable goods to a recipient, and is not responsible for the purchase of the goods in the supply, to—

(a) require the recipient of the supply to disclose the value of the consideration before the delivery of the supply; and

(b) obtain a receipt issued by the seller of the goods or other confirmation by the seller of the value of the consideration for the supply.

(6) The items of information referred to in subsections (3)(b)(iii) and (4)(a) and (b) for a person and a supply of goods are—

(a) an address of a physical location for the person such as a mailing or billing address:

(b) if the person is the underlying supplier for the supply, a New Zealand GST registration number for the person:

(c) bank details (including the account the person uses for making payments, or the billing address held by the bank, or the account to which the registered person makes payments of amounts owed to the person):

(d) the internet protocol address of the device used by the person or another geolocation method:

(e) the mobile country code of the international mobile subscriber identity stored on the subscriber identity module card used by the person:

(f) the location of the person's fixed land line:

(g) if the person is the underlying supplier, the location from where the goods are being shipped:

(h) other commercially relevant information.

(7) The Commissioner may—

(a) prescribe requirements that are alternative to those listed in 1 or more of subsections (3) to (6):

(b) agree with a person who is a marketplace operator or redeliverer on requirements that are alternative to those listed in 1 or more of subsections (3) to (6), including requirements for the amount of information to be obtained by the person that is relevant to a subsection and for the use and content of methods for checking the accuracy of the information and the conclusions drawn from the information.

(8) In prescribing or agreeing to alternative requirements for a person under subsection (7), the Commissioner may take into account—

(a) commercially relevant information that is available to the person and the reliability of this information:

(b) the cost for the person of complying with the requirements:

(c) the existing methods available to the person for preventing and remedying situations where incorrect information is provided.

Section 60G: inserted, on 1 December 2019, by section 39 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

60H Information requirements for underlying suppliers operating through electronic marketplaces

(1) An underlying supplier of listed services operating on an electronic marketplace must notify the operator of the electronic marketplace of—

(a) their name and tax file number:

(b) their GST registration status.

(1B) If a listing intermediary is treated as if they were the operator of the electronic marketplace under section 60CB(5) or (7), the underlying supplier must treat the listing intermediary as if they were the operator for the purposes of subsections (1) and (2) to (4).

(2) For the purposes of subsection (1)(b), if the GST registration status of an underlying supplier changes, the underlying supplier must notify the operator of the electronic marketplace as soon as practicable.

(3) For the purposes of section 60C(2BF), an underlying supplier who chooses to be liable for the payment of tax on a supply of listed services must notify the operator of the electronic marketplace of the election. Similarly, when the underlying supplier has notified a listing intermediary that they have chosen to be liable for the payment of tax on a supply of listed services, the listing intermediary must notify the operator of the electronic marketplace of the

election when the operator would otherwise have been liable for the output tax on the supply.

(4) Once notified under subsection (1), (2), or (3), the operator may rely on the information provided by the underlying supplier, and a deficiency in an amount of tax allocated to a taxable period that arises as a consequence of relying on the information provided is treated as a reduction in the total output tax allocated to the taxable period.

(5) In addition to the information required to be provided under subsections (1), (2), and (3), an underlying supplier must also comply with the obligations imposed on them under sections 185S(3) and 185T(2) of the Tax Administration Act 1994 in relation to their obligation to provide information to a reporting platform operator under Part 11B of that Act.

Section 60H: inserted, on 1 April 2024, by section 153(1) (and see section 153(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 60H(1B): amended (with effect on 1 April 2024), on 29 March 2025, by section 236(1)(a) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60H(1B): amended (with effect on 1 April 2024), on 29 March 2025, by section 236(1)(b) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 60H(3): amended, on 30 March 2025, by section 236(2) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

61 Liability for tax payable by company left with insufficient assets

Section HD 15 of the Income Tax Act 2007, with any necessary modifications, applies for the purpose of this Act as if the terms income tax or tax read goods and services tax and as if the term time bar referred to the time bar under section 108A of the Tax Administration Act 1994.

Section 61: substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 114(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 61: amended, on 30 March 2017, by section 371 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 61: 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).

61A Company amalgamations

(1) For the purposes of this section, the terms **amalgamated company**, **amalgamating company**, and **amalgamation** have the same meanings as in section YA 1 of the Income Tax Act 2007.

(2) In any case where—

(a) an amalgamation occurs; and

(b) either—

(i) the amalgamated company is a registered person immediately after the amalgamation; or

(ii) an amalgamating company is not a registered person immediately before the amalgamation; and

(c) the amalgamated company acquires in the course of the amalgamation any goods and services of the amalgamating company,—

then for the purposes of this Act—

(d) the amalgamating company shall be deemed not to have made a supply of those goods and services; and

(e) except to the extent to which paragraph (f) applies, the amalgamated company shall be deemed not to have paid or provided any consideration for the acquisition of those goods and services; and

(f) sections 21 to 21H shall apply as if the amalgamated company had acquired those goods and services—

(i) at the same time; and

(ii) with the same purposes; and

(iii) for the same cost,—

as the amalgamating company.

(3) In any case where—

(a) an amalgamation occurs; and

(b) the amalgamated company is not a registered person immediately after the amalgamation; and

(c) an amalgamating company is a registered person immediately before the amalgamation; and

(d) the amalgamated company acquires in the course of the amalgamation any goods and services of the amalgamating company,—

then for the purposes of this Act the goods and services shall be deemed to have been supplied by the amalgamating company, and acquired by the amalgamated company, for a consideration equal to the open market value of the goods and services at the date of the amalgamation.

(4) Where—

(a) an amalgamating company ceases to exist on an amalgamation; and

(b) but for this subsection, section 21I(3) or 21I(4) would deem the amalgamating company to make a supply on a date after the amalgamation,—

then for the purposes of this Act the supply shall be deemed to be made by the amalgamated company (as if, in any case where the amalgamated company is not at that date a registered person, the amalgamated company were a registered person), and not by the amalgamating company, on that date.

(5) Where—

(a) an amalgamating company ceases to exist on an amalgamation; and

(b) if the amalgamated company were the same person as the amalgamating company, a deduction would have been available to, or tax would have been charged to, the amalgamated company under section 26,—

the deduction shall be available to, or tax will be charged to, the amalgamated company.

(6) Where an amalgamating company ceases to exist on an amalgamation, section 51(1)(a) shall apply as if all supplies made by the amalgamating company had been made by the amalgamated company.

Section 61A: inserted (with effect on 1 July 1994), on 14 September 1994, by section 8 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 61A(1): substituted, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 61A(1): 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 61A(2)(f): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 115(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 61A(4)(b): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 115(2) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

61B Application of Part 9 of Tax Administration Act 1994

[Repealed]

Section 61B: repealed, on 21 December 2004, by section 159 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Part 10
Penalties

[Repealed]

Part 10: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

62 Offences

[Repealed]

Section 62: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

63 Officers and employees of corporate bodies

[Repealed]

Section 63: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

64 Proceedings to be taken summarily

[Repealed]

Section 64: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

65 Information may charge several offences

[Repealed]

Section 65: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

66 Information may be laid within 10 years

[Repealed]

Section 66: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

67 Penal tax in case of evasion

[Repealed]

Section 67: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

68 Nature of penal tax

[Repealed]

Section 68: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

69 Assessment of penal tax

[Repealed]

Section 69: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

70 Objections to penal tax

[Repealed]

Section 70: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

71 Recovery of penal tax

[Repealed]

Section 71: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

72 Recovery of penal tax from executors or administrators

[Repealed]

Section 72: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

73 Recovery of penal tax not affected by conviction of registered person

[Repealed]

Section 73: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

74 Publication of names of tax evaders

[Repealed]

Section 74: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997 (unless necessary for the enforcement of other provisions in this Act)), by section 19(1) of the Goods and Services Tax Amendment Act 1996 (1996 No 59).

Part 11
General provisions

75 Keeping of records

(1) For the purposes of this section, the term **records** includes books of account (whether contained in a manual, mechanical, or electronic format) recording receipts or payments or income or expenditure, and also includes vouchers, bank statements, invoices, taxable supply information, supply correction information, receipts, and such other documents as are necessary to verify the entries in any such books of account.

(2) Without limiting the generality of subsection (1), the records required to be kept and retained, pursuant to subsection (3), shall contain—

(a) a record of all goods and services supplied by or to that registered person showing the goods and services, and the suppliers or their agents, in sufficient detail to enable the goods and services, the suppliers, or the agents to be readily identified by the Commissioner, and all invoices, taxable supply information and supply correction information relating thereto; and

(b) the charts and codes of account, the accounting instruction manuals, and the system and programme documentation which describes the accounting system used in each taxable period in the supply of goods and services; and

(c) any list required to be prepared in accordance with section 19B(3) or section 78B(7).

(3) Subject to subsections (4) to (7), every registered person must keep, for a period of at least 7 years after the end of the taxable period to which they relate, the records listed in subsection (2) and records that are sufficient to enable ready ascertainment by the Commissioner or an officer authorised by the Commissioner of the registered person's liability to tax.

(3BA) A registered person required by subsection (3) to keep and retain a record must keep and retain the record—

(a) in English or te reo Maori, or in a language in which the Commissioner authorises the person under subsection (6) to keep the record or the type of record; and

(b) at a place in New Zealand, or at a place outside New Zealand where—

(i) the Commissioner authorises the registered person under subsection (6) to keep the record or the type of record:

(ii) the record is kept by a person authorised by the Commissioner under subsection (6) to keep records for persons that include the registered person.

(3B) For the purposes of section 11(1)(mb), the supplier must maintain sufficient records to enable the following particulars in relation to the supply to be ascertained:

(a) the name and address of the recipient; and

(b) the registration number of the recipient; and

(c) a description of the land; and

(d) the consideration for the supply.

(3BB) For the purposes of section 11(1)(md), the supplier must maintain sufficient records to enable the following particulars in relation to the supply to be ascertained at the time of supply:

(a) the name and contact details of the recipient; and

(b) the registration number of the recipient; and

(c) a description of the goods and services; and

(d) the consideration for the supply.

(3C) Subsections (3D) and (3E) apply when a supply that wholly or partly consists of land is made to a person who is, for the purposes of the supply, an agent acting on behalf of an undisclosed principal.

(3D) The requirements of subsection (3B)(a) and (b) are met if the supplier maintains sufficient records to enable the particulars of the name, and address, and registration number or tax file number, as applicable of the agent to be ascertained.

(3E) The agent must maintain sufficient records in relation to the undisclosed principal to enable the name, address, and, if the principal is a registered person or expects to be a registered person, the registration number of the principal to be ascertained.

(3F) Subsection (3BA) does not apply to require a non-resident supplier whose only supplies are supplies of distantly taxable goods to which section 8(3)(ab) applies, or of remote services to which section 8(3)(c) applies, or of listed services referred to in section 8C, to keep and retain records—

(a) in English or te reo Maori or in a language authorised by the Commissioner; or

(b) at a place in New Zealand or at a place outside New Zealand authorised by the Commissioner.

(4) This section shall not require the retention of any records—

(a) in respect of which the Commissioner has given notice that retention is not required:

(b) of a company which has been liquidated.

(4B) A registered person is not required to keep a record of the GST registration number of the supplier if the amount of consideration for the supply is $200 or less.

(5) The Commissioner may, by notice given before the expiry of the 7-year retention period specified in subsection (3), require a registered person to retain the records specified in that subsection for a further period not exceeding 3 years following the expiry of the 7-year period where—

(a) the affairs of the registered person are or have been under audit or investigation by the Commissioner; or

(b) the Commissioner intends to conduct such an audit or investigation before the expiry of the retention period as so extended, or is actively considering any such audit or investigation.

(6) The Commissioner may, upon application by a registered person or another person, authorise for the purposes of subsection (3BA),—

(a) a registered person to keep and retain a record or a type of record—

(i) in a language other than English or te reo Maori:

(ii) at a place outside New Zealand:

(b) a person to hold, for a registered person, records—

(i) at places outside New Zealand; and

(ii) in a form approved by the Commissioner; and

(iii) accessible by the Commissioner in a way approved by the Commissioner.

(7) The Commissioner may, for an authorisation under subsection (6) of a person,—

(a) impose reasonable conditions on the authorisation:

(b) reasonably vary the conditions on the authorisation:

(c) withdraw the authorisation, upon request by the person or after giving reasonable notice of the withdrawal:

(d) publish notice of an action under subsection (6)(b) or this subsection.

(8) *[Repealed]*

Section 75(1): amended, on 1 April 2023, by section 40(1) (and see section 40(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 75(2)(a): amended, on 1 April 2023, by section 40(2) (and see section 40(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 75(2)(c): amended, on 1 April 1991, by section 5(9) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 75(2)(c): amended, on 28 July 1988, by section 4(2) of the Goods and Services Tax Amendment Act (No 3) 1988 (1988 No 125).

Section 75(3): replaced (with effect on 2 November 2012), on 17 July 2013, by section 144(1) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 75(3BA): inserted (with effect on 2 November 2012), on 17 July 2013, by section 144(2) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 75(3BA)(a): amended, on 26 June 2019, by section 40(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 75(3B): inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 21(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 75(3BB): inserted, on 1 April 2026, by section 172 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 75(3B)(c): amended (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 243(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 75(3C): inserted (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 243(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 75(3D): inserted (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 243(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 75(3D): amended (with effect on 1 April 2011), on 2 November 2012, by section 225(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 75(3E): inserted (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 243(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 75(3E): amended (with effect on 1 April 2011), on 2 November 2012, by section 225(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 75(3F): inserted, on 1 October 2016, by section 73 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 75(3F): amended, on 1 April 2024, by section 154(1) (and see section 154(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 75(3F): amended, on 1 December 2019, by section 40(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 75(3F)(a): amended, on 26 June 2019, by section 40(3) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 75(4)(a): amended, on 2 June 2016, by section 201(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 75(4)(b): amended (with effect on 1 July 1994), on 14 September 1994, by section 9 of the Goods and Services Tax Amendment Act 1994 (1994 No 77).

Section 75(4B): inserted, on 1 April 2023, by section 40(3) (and see section 40(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 75(5): added, on 1 April 1992, by section 10(2) of the Goods and Services Tax Amendment Act 1992 (1992 No 2).

Section 75(5): amended, on 2 June 2016, by section 201(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 75(6): inserted (with effect on 2 November 2012), on 17 July 2013, by section 144(3) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 75(6): amended, on 2 June 2016, by section 201(3) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 75(6)(a)(i): amended, on 26 June 2019, by section 40(4) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 75(7): inserted (with effect on 2 November 2012), on 17 July 2013, by section 144(3) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 75(7)(d): amended, on 31 March 2026, by section 177 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Section 75(8): repealed (with effect on 1 April 2023), on 29 March 2025, by section 237 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

75B General rules for giving information or communicating matters

(1) Sections 14 to 14G of the Tax Administration Act 1994 apply for the purposes of this Act, unless the context requires otherwise, when a person gives information to, or communicates with, another person by—

(a) asking or requesting:

(b) informing:

(c) applying:

(d) notifying:

(e) formally notifying.

(2) Section 14E of that Act describes the ways in which specific provisions may override the general rules.

(3) Sections 14F and 14G of that Act set out the options available for communicating by personal delivery, post, or electronic means.

Section 75B: inserted, on 2 June 2016, by section 202 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 75B(3): amended, on 30 March 2022, by section 41(1) (and see section 41(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

76 Avoidance

(1) A tax avoidance arrangement entered into by a person is void against the Commissioner for tax purposes.

(2) A tax avoidance arrangement is one that directly or indirectly—

(a) has tax avoidance as its purpose or effect; or

(b) has tax avoidance as one of its purposes or effects, whether or not another purpose or effect relates to ordinary business or family dealings, if the purpose or effect is not merely incidental.

(3) If a tax avoidance arrangement is void against the Commissioner, the Commissioner may adjust the amount of tax payable by, or the amount of tax refundable to, a registered person affected by the arrangement, whether or not the registered person is a party to the arrangement, in the manner the Commissioner considers appropriate to counteract any tax advantage obtained by the registered person from or under the arrangement.

(4) For the purpose of subsection (3), the Commissioner may, in addition to any other treatment the Commissioner considers appropriate, treat—

(a) a person who is not a registered person and who is a party to or has participated in an arrangement as being a registered person:

(b) a supply of goods and services, whether or not a taxable supply, that is affected by or is part of an arrangement as being made to or by a registered person:

(c) a supply of goods and services as occurring in a taxable period that, but for an arrangement affected by this section, would have occurred in the taxable period in which the supply was made:

(d) a supply of goods and services as having been made, or consideration for the supply as having been given, at open market value.

(5) Subsection (6) applies if—

(a) a person (person A) enters into an arrangement on or after 22 August 1985 whereby a taxable activity formerly carried on by person A is carried on, in whole or in part, by another person (person B) or other persons; and

(b) either—

(i) person A and person B are associated persons; or

(ii) person A and the other persons are associated persons.

(6) For the purpose of sections 15(3), 15(4), 19A(1) and 51(1), the value of the supplies made in the course of carrying on all taxable activities in a 12-month period starting on the first day of any month by person A and person B or person A and the other persons is, to the extent that the value relates to supplies arising from the taxable activity formerly carried on by person A, each to be treated as being equal to the aggregate of the value of the taxable supplies made by all persons for that period.

(7) The Commissioner may, having regard to the circumstances of the case and if the Commissioner considers it equitable to do so, determine that subsection (6) does not apply to person A, person B or the other persons.

(8) For the purpose of this section—

arrangement means a contract, agreement, plan or understanding, whether enforceable or unenforceable, including all steps and transactions by which it is carried into effect

tax avoidance includes—

(a) a reduction in the liability of a registered person to pay tax:

(b) a postponement in the liability of a registered person to pay tax:

(c) an increase in the entitlement of a registered person to a refund of tax:

(d) an earlier entitlement of a registered person to a refund of tax:

(e) a reduction in the total consideration payable by a person for a supply of goods and services.

Section 76: substituted, on 10 October 2000 (applying on and after 10 October 2000), by section 116(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

77 New Zealand or foreign currency

(1) All amounts of money must, for the purposes of this Act, be expressed in terms of New Zealand currency, and in any case where and to the extent that any such amount is consideration in money for a supply, that amount must be expressed in terms of New Zealand currency as at the time of that supply.

(2) Despite subsection (1), a non-resident supplier of distantly taxable goods to which section 8(3)(ab) applies, or of remote services to which section 8(3)(c) applies, or of listed services referred to in section 8C, may choose to express the amount of consideration in money for their supplies in a foreign currency as at the time of supply.

(3) A non-resident supplier which makes an election under subsection (2) must, in a return, choose to convert foreign currency amounts into New Zealand currency amounts on—

(aa) the date of the supply; or

(a) the last day of the relevant taxable period; or

(b) the earlier of—

(i) the date the supplier files their return for the relevant period:

(ii) the due date for filing their return for the relevant period; or

(c) another date agreed between the supplier and the Commissioner.

(4) A non-resident supplier may not revoke an election under subsection (2) or (3) until at least 24 months after making the election, unless the Commissioner agrees otherwise.

(5) A supplier of distantly taxable goods who is required to determine under section 10B the value of an item of goods in a supply may, for that purpose, convert foreign currency amounts into New Zealand currency amounts using—

(a) the spot exchange rate for the foreign currency applying at the time of the supply; or

(b) a currency conversion method, and a time for which the method is applied for the supply, that are approved by the Commissioner for the purpose.

Section 77: replaced, on 1 October 2016, by section 74 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

Section 77(2): amended, on 1 April 2024, by section 155(1) (and see section 155(2) for application) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 77(2): amended, on 1 December 2019, by section 41(1) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 77(3)(aa): inserted (with effect on 1 October 2016), on 23 March 2020, by section 253 of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 77(5): inserted, on 1 December 2019, by section 41(2) of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

78 Effect of imposition or alteration of tax

(1) For the purposes of this section the expression **alteration in the law** means the coming into force of the provisions of this Act or any amendment to this Act by which—

(a) a supply of goods and services is charged with, or exempted from, tax; or

(b) the rate of tax in relation to a supply of goods and services is increased or reduced.

(2) Where an alteration in the law is made and a supplier has, at any time entered into any agreement or contract in respect of the supply of goods and services

with a recipient, unless express provision for the exclusion of any such alteration in the law is contained in the agreement or contract, every such agreement or contract shall be deemed to be modified as follows:

(a) where the alteration in the law renders that supply liable to be charged with tax or increases the amount of any tax charged or chargeable in relation to that supply, the supplier may add to the agreed price in the said agreement or contract the amount of that tax or the increase of that tax; or

(b) where the alteration in the law renders that supply exempt from tax or reduces the amount of tax charged or chargeable in relation to that supply, the supplier or the recipient may deduct from the agreed price in the said agreement or contract the amount of that tax or the reduction of that tax:

provided that this subsection shall not apply where that contract or agreement is entered into after the expiry of the period of 3 months that commences with the coming into force of the alteration in the law:

provided further that this subsection shall not apply to require a public authority to alter any amount agreed to be paid by the authority in respect of any supply of goods and services where the consideration for that supply is in the nature of a grant or subsidy.

(3) Where an alteration in the law is made, any fee, charge, or other amount, prescribed by, or determined pursuant to, any legislation, in respect of any supply of goods and services shall, unless provision to the contrary is contained in that Act or regulation, be deemed to be modified as follows:

(a) where the alteration in the law renders the fee, charge, or other amount prescribed by, or determined pursuant to, that legislation liable to be charged with tax or increases the amount of tax charged or chargeable, the said fee, charge, or other amount so prescribed or determined shall be increased by that amount of tax charged or chargeable; or

(b) where the alteration in the law renders the fee, charge, or other amount prescribed by, or determined pursuant to, that legislation exempt from tax or reduces the amount of tax charged or chargeable, the said fee, charge, or other amount so prescribed or determined shall be exempted from tax or reduced by the amount of tax no longer charged or chargeable:

provided that where any such legislation prescribes or determines either a maximum or a minimum amount in respect of any supply of goods and services, that maximum or, as the case may be, minimum amount shall, for the purposes of any such legislation, be deemed to be increased or, as the case may be, decreased, by the amount of tax charged or, as the case may be, tax no longer charged by virtue of this subsection:

provided further that this subsection shall not apply to any fee, charge, or other amount prescribed or determined which is required by virtue of that legislation to be paid by any public authority to any person other than a public authority.

(4) Where any alteration in the law takes place so as to operate retrospectively from any date, this section shall also apply retrospectively in the same manner and from the same date, and section 74A(1) of the Property Law Act 2007 shall apply to any money paid by a recipient to a supplier in excess of the amount which by virtue of the application of this section is properly payable in respect of that agreement, contract, or legislation, notwithstanding section 74A(2) of the Property Law Act 2007.

(5) Where any supply is or becomes charged with tax pursuant to this Act, the amount of any increase in consideration in respect of that supply attributable to the tax charged on that supply shall be recoverable by the supplier from the recipient of the taxable supply.

(6) This section does not apply to a supply of services that is treated by section 8(4B) as being made in New Zealand.

Section 78(2): amended, on 20 May 2010, by section 52 of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78(2): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(1)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(2) first proviso: substituted, on 23 March 1989, by section 20 of the Finance Act 1989 (1989 No 13).

Section 78(2) second proviso: added, on 23 March 1989, by section 20 of the Finance Act 1989 (1989 No 13).

Section 78(3): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(3): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(3)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3) first proviso: added (with effect on 3 December 1985), on 8 August 1986, by section 34(4) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3) first proviso: amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(3) second proviso: added (with effect on 3 December 1985), on 8 August 1986, by section 34(4) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3) second proviso: amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(3) second proviso: amended (with effect on 1 October 2010), on 21 December 2010, by section 22 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 78(3)(a): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(3)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(3)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3)(a): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(3)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3)(b): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(3)(b): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(3)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(3)(b): amended (with effect on 3 December 1985), on 8 August 1986, by section 34(3)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(4): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 78(4): amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 78(5): substituted (with effect on 3 December 1985), on 8 August 1986, by section 34(5) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 78(6): added, on 25 November 2003, by section 168 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

78AA Exceptions to effect of increase of tax

(1) For the purposes of this section,—

(a) **rate change day** is the day on which an increase in the rate of tax imposed by section 8 comes into force:

(b) **original rate** is the rate of tax imposed by section 8 immediately before the rate change day.

(2) Despite section 8(1), subsection (3) applies to an insurer who is deemed under section 5(13B) to receive a recovered amount as consideration for a supply—

(a) to the extent that the insurer, before the rate change day, accepts the claim to which the recovery relates and—

(i) pays the claim:

(ii) agrees the recovered amount unconditionally; and

(b) if the amount recovered is received by the insurer on or after the rate change day; and

(c) if the insurer elects that subsection (3) apply to the recovery by treating the recovery in that way in a return provided to the Commissioner.

(3) The deemed supply by the insurer is charged with tax at the original rate.

(4) Despite section 8(1), subsection (5) applies to a supply of goods that are personal property by a registered person under an agreement if—

(a) section 9(3)(a) applies to the supply; and

(b) the recipient of the supply makes periodic payments to the registered person during the term of the agreement; and

(c) part of the amount payable to the registered person under the agreement is consideration for a supply that is the provision of credit under a credit contract; and

(d) if the agreement were to end early, the amount of tax imposed by section 8 on the supply of the goods would be calculated on the basis that a periodic payment included an amount of payment for the supply referred

to in paragraph (c) that decreased for each successive periodic payment; and

(e) the term of the agreement—

(i) begins before the rate change day; and

(ii) ends on or after the rate change day; and

(iii) is less than or equal to 5 years; and

(f) the registered person elects that subsection (5) apply to supplies made under the agreement by treating each supply in that way in a return provided to the Commissioner; and

(g) within 30 days after the rate change day, the registered person gives notice to the recipient of the supplies, if the recipient is a registered person, that payments by the recipient made after the rate change day include goods and services tax charged at the original rate.

(5) Each successive supply under the agreement that is deemed to take place on or after the rate change day is charged with tax at the original rate.

(6) Despite section 5(5), subsection (7) applies to a supply of goods under an agreement that is a layby sale to which subpart 1 of Part 4A of the Fair Trading Act 1986 applies if—

(a) the agreement is made before the day on which the increase in the rate of tax is announced; and

(b) after the rate change day, the goods are delivered to the buyer and the property in the goods is transferred to the buyer; and

(c) the registered person elects that subsection (7) apply to supplies made under the agreement by treating each supply in that way in a return provided to the Commissioner.

(7) Goods and services tax is charged on the supply of the goods under the agreement (the **agreed supply**) as if there were 2 supplies consisting of—

(a) a supply on the day before the rate change day, for which the consideration is the payment for the agreed supply that the registered person receives before the rate change day; and

(b) a supply on the day that the agreed supply would have occurred in the absence of this subsection, for which the consideration is the payment for the agreed supply that the registered person receives on or after the rate change day.

(8) Subsection (9) applies to a supply of goods or services if—

(a) the invoice for the supply is dated before the rate change day; and

(b) the invoice is issued—

(i) on or before the second Monday after the rate change day; and

(ii) consistently with the registered person's practice of issuing invoices for such supplies; and

(c) payment for the supply is due on or before the day that is 60 days after the date of the invoice; and

(d) the registered person elects that subsection (9) apply to the supply by treating the supply in that way in a return provided to the Commissioner.

(9) The supply is treated as being made on the day of the date of the invoice, despite section 9(3)(a) if that provision would otherwise apply.

(10) Despite section 9(1), (2)(a), and (3), subsection (11) applies to a supply by a registered person under an agreement if—

(a) section 9(3)(a) would apply to the supply in the absence of this subsection; and

(b) the term of the agreement begins before the rate change day and ends after the rate change day; and

(c) under the agreement, the consideration for a supply is set or reviewed for periods of 396 days or less during the term of the agreement; and

(d) the registered person elects that subsection (11) apply to supplies made under the agreement during a period in which the day before the rate change day occurs (the **rate change period**) by including on that basis each supply in a return provided to the Commissioner; and

(e) within 30 days after the rate change day, the registered person gives notice to the recipient of the supplies, if the recipient is a registered person, that payments made after the rate change day by the recipient for supplies made in the rate change period include goods and services tax charged at the original rate.

(11) If this subsection applies to a supply for a rate change period and, in the absence of this subsection, the supply would be made on or after the rate change day,—

(a) the supply is treated as being made on the day before the rate change day; and

(b) the registered person is treated as issuing taxable supply information as required by section 24 for the supply on the day before the rate change day.

(12) Despite section 25(3) and (3C), and section 143A(1)(f) of the Tax Administration Act 1994, subsection (13) applies to a supply by a registered person who has provided taxable supply information in relation to the supply if—

(a) the rate change day occurs after the registered person provides the taxable supply information for the supply; and

(b) in the absence of this subsection and subsection (13), the registered person would be required to provide after the rate change day supply correction information for the supply; and

(c) the registered person elects that subsection (13) apply to the supply by including on that basis the supply in a return provided to the Commissioner.

(13) If, in the absence of this subsection, the registered person would be required to provide supply correction information—

(a) for an excess of tax charged in the taxable supply information for a supply,—

(i) the registered person may provide replacement taxable supply information for the supply; and

(ii) goods and services tax is charged on the supply under the replacement taxable supply information at the original rate:

(b) for a deficiency of tax charged in the taxable supply information for a supply, the registered person may provide replacement taxable supply information for the supply.

(14) Despite section 5(13)(a), a supply of services under section 5(13) by a registered person who receives a payment under a contract of insurance on or after the rate change day is treated as being made on the day before the rate change day if—

(a) the payment is made before the rate change day; and

(b) the registered person receives the payment on or before the second Monday after the rate change day.

Section 78AA: inserted, on 7 September 2010, by section 193 of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78AA(5): amended (with effect on 7 September 2010), on 21 December 2010, by section 23(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 78AA(6): amended, on 17 June 2014, by section 41(2) of the Fair Trading Amendment Act 2013 (2013 No 143).

Section 78AA(11)(b): amended, on 1 April 2023, by section 42(1) (and see section 42(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78AA(12): amended, on 1 April 2023, by section 42(2)(a) (and see section 42(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78AA(12): amended (with effect on 7 September 2010), on 21 December 2010, by section 23(2) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 78AA(12)(a): amended, on 1 April 2023, by section 42(2)(b) (and see section 42(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78AA(12)(b): amended, on 1 April 2023, by section 42(2)(c) (and see section 42(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78AA(13): replaced, on 1 April 2023, by section 42(3) (and see section 42(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

78A Returns to be furnished in 2 parts for taxable period in which change in rate of tax occurs

(1) Where there is a change in the rate of tax imposed by section 8, every registered person who does not have a taxable period beginning on the same day as the date on which the new rate comes into force (other than a person with a taxable period commencing within 7 days before or after the day immediately preceding that date who furnishes returns in accordance with subsection (5)) shall furnish to the Commissioner a return in 2 parts for the taxable period in which the new rate comes into force, comprising—

(a) a Part 1 return, covering the period beginning on the first day of the person's taxable period and ending with the day immediately preceding the date on which the new rate comes into force; and

(b) a Part 2 return, covering the period beginning on the date on which the new rate comes into force and ending with the last day of the person's taxable period.

(2) Each such part shall be furnished in a form or forms prescribed by the Commissioner, and the 2 parts shall together be deemed to form a single return.

(3) If the 2 parts are furnished separately, the Commissioner shall be deemed for the purposes of section 46 not to have received the return until the date on which the later furnished of the 2 parts is received by the Commissioner.

(4) Every person, whether registered or not, who is required to make a return pursuant to section 16(4) in respect of any period in which a new rate of tax comes into force shall (except where the new rate comes into force on the first day of that period) furnish a return in 2 parts in accordance with this section, as if the period for which the return is required to be made were a taxable period.

(5) Any registered person who, pursuant to a determination of the Commissioner under section 15E, has a taxable period that ends within 7 days before or after the day immediately preceding the date on which a new rate of tax comes into force may, upon notification to the Commissioner, disregard that determination in relation to the 2 taxable periods that, but for that determination, would have—

(a) ended with the day immediately preceding the date on which the new rate comes into force; or

(b) commenced with the day on which the new tax rate comes into force;—

and where a person so notifies the Commissioner, that person shall accordingly furnish returns in respect of those 2 taxable periods as if—

(c) the earlier of those periods ended with the day immediately preceding the date on which the new rate of tax comes into force; and

(d) the later of those periods commenced on the day on which the new rate of tax comes into force.

Section 78A: inserted, on 28 July 1988, by section 4(1) of the Goods and Services Tax Amendment Act (No 3) 1988 (1988 No 125).

Section 78A(1): amended, on 23 March 1989, by section 21(1) of the Finance Act 1989 (1989 No 13).

Section 78A(4): amended, on 31 March 2007 (applying for taxable periods ending on or after 31 March 2007), by section 297(1)(a) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 78A(5): added, on 23 March 1989, by section 21(2) of the Finance Act 1989 (1989 No 13).

Section 78A(5): amended, on 2 June 2016, by section 203 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 78A(5): amended, on 1 April 2008, by section 297(1)(b) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

78B Adjustments to tax payable for persons furnishing returns following change in rate of tax

(1) Where there is a change in the rate of tax imposed by section 8,—

(a) any payments that are made or received by a registered person on or after the date on which the new rate comes into force, to the extent that—

(i) any such payment is made or received in respect of any qualifying supply referred to in subsection (2A)(a) by a registered person who, as at that date, is required to account for tax payable on a payments basis; or

(ii) any such payment is made in respect of any qualifying supply of secondhand goods referred to in subsection (2A)(b) by a registered person who, as at that date, is required to account for tax payable on an invoice basis; or

(ii) any such payment is made in respect of any qualifying supply referred to in subsection (2A)(aa) by a registered person who, as at that date, is required to account for tax payable on a hybrid basis,—

shall be deemed, notwithstanding any other provision of this Act, to be consideration for a supply made or received by that registered person on or after the date on which the new rate of tax comes into force, and the amount of any input tax or output tax in respect of any such supply shall accordingly be determined on the basis of the new rate of tax; but

(b) the amount of tax payable under section 20 by any registered person referred to in paragraph (a) who makes or receives a qualifying supply shall be adjusted by an amount calculated in accordance with this section.

(2) Where subsection (1)(b) requires an adjustment to be made of the amount of tax payable by a registered person,—

(a) the calculation of the adjustment shall be recorded in a form prescribed by the Commissioner; and

(b) *[Repealed]*

(2A) For the purposes of this section, the term **qualifying supply** means—

(a) in relation to a person who, as at the date on which the new rate of tax comes into force, is required to account for tax payable on a payments basis,—

(i) any taxable supply made by the registered person; or

(ii) any taxable supply made to the registered person; or

(iii) any supply made to the registered person that is a supply of secondhand goods to which section 3A(1)(c) of the input tax definition applies; or

(iv) any supply made by the registered person that is a specified supply within the meaning of section 86; and

(aa) in relation to a person who, as at the date on which the new rate of tax comes into force, is required to account for tax payable on a hybrid basis,—

(ia) any supply that is made by the registered person as a private training establishment granted registration by the Qualifications Authority under section 387 of the Education and Training Act 2020 and for which consideration is held in trust on the day before that date, if the registered person includes such supplies in the form referred to in subsection (2); or

(i) any taxable supply made to the registered person; or

(ii) any supply made to the registered person that is a supply of secondhand goods to which section 3A(1)(c) of the input tax definition applies; and

(b) in relation to a person who, as at the date on which the new rate of tax comes into force, is required to account for tax payable on an invoice basis,—

(i) any supply made by the registered person as a private training establishment granted registration by the Qualifications Authority under section 387 of the Education and Training Act 2020 and for which consideration is held in trust on the day before that date, if the registered person includes such supplies in the form referred to in subsection (2); or

(ii) any supply made to the registered person that is a supply of secondhand goods to which section 3A(1)(c) applies,—

to the extent that—

(c) as at the commencement of the day on which the new rate of tax comes into force, the consideration for the supply—

(i) remains unpaid; and

(ii) has not been written off by the registered person as a bad debt; and

(d) the supply is not required to be taken into account (otherwise than pursuant to this section) in calculating the tax payable by the registered person in respect of—

(i) that part of the taxable period in which the new rate of tax comes into force that is required by section 78A to be covered by a Part 1 return; or

(ii) any other taxable period ending before the new rate of tax comes into force; and

(e) the supply is not charged with tax at—

(i) the rate of 0%; or

(ii) a rate that is unaffected by the change to section 8; and

(f) the supply, in the case of a supply made to the registered person, is a supply in respect of which—

(i) taxable supply information or supply correction information has been provided in accordance with sections 19K to 19N and is held by the registered person at the time the prescribed form is furnished in accordance with subsection (2); or

(ii) section 19K(7) provides that taxable supply information is not required to be issued or section 19N provides that supply correction information is not required to be issued; or

(iii) the registered person meets record-keeping requirements of section 19H, where the supply is a supply of secondhand goods to which that section relates.

(2B) For the purposes of this section, a taxable supply made by a registered person on or after the date on which the new rate of tax comes into force is treated as being made before that date if—

(a) the registered person makes the supply as a private training establishment granted registration by the Qualifications Authority under section 387 of the Education and Training Act 2020; and

(b) the consideration for the supply is held in trust on the day before that date; and

(c) the registered person includes such supplies in the form referred to in subsection (2).

(3) The adjustment required by this section shall be calculated as follows:

(a) first determine the amount of consideration payable by the registered person on qualifying supplies made to the registered person:

(b) subtract the amount of the consideration payable to the registered person on qualifying supplies made by the registered person:

(c) multiply the resulting total by an amount equal to the old tax fraction subtracted from the new tax fraction (as respectively calculated in accordance with section 2 immediately before and immediately after the new rate of tax comes into force).

(4) Where the amount of any adjustment calculated in accordance with this section is a positive amount, that amount shall, in relation to the registered person, be deemed to be output tax attributable to the taxable period for,—

(a) the person's Part 1 return furnished under section 78A; or

(b) the return for the taxable period ending with the day preceding the date on which the new rate of tax comes into force, if the person is not required to furnish a Part 1 return.

(5) Where the amount so calculated is a negative amount, that amount shall be a credit to the registered person, and—

(a) shall be set off against any amount of tax payable by the registered person in respect of any taxable period ending before the day on which the new rate of tax comes into force; and

(b) to the extent that it cannot be so set off, shall be set off against any amount of tax payable by the registered person in respect of the taxable period in which the new rate comes into force; and

(c) to the extent that it cannot be so set off, refunded to the person, subject to section 46(6).

(6) Subject to subsections (6A) and (6B), where a registered person who has made an adjustment pursuant to this section subsequently writes off as a bad debt any amount that was consideration for a qualifying supply,—

(a) the registered person shall make an adjustment of an amount equal to the amount written off as a bad debt, multiplied by an amount equal to the old tax fraction subtracted from the new tax fraction (as referred to in subsection (3)(c)); and

(b) the amount of that adjustment shall, in the taxable period in which the amount is written off, be deemed to be—

(i) output tax where the amount of the adjustment is a positive amount; and

(ii) input tax where the amount of the adjustment is a negative amount.

(6A) Where—

(a) at any time after the new rate of tax comes into force, a registered person has been directed by the Commissioner pursuant to section 19 or section 19A to change from an invoice basis or a hybrid basis to a payments basis of accounting; and

(b) that registered person subsequently writes off as a bad debt any amount that would have been consideration for a qualifying supply if that registered person had in fact been on the payments basis of accounting as at the date on which the new rate of tax came into force,—

that registered person shall, for the purposes of subsection (6), be deemed, in respect of such amounts written off as a bad debt, to have made an adjustment pursuant to subsection (1).

(6B) Where—

(a) at any time after the new rate of tax comes into force, any registered person has been directed by the Commissioner pursuant to section 19 or section 19A to change from a payments basis to an invoice basis or a hybrid basis of accounting; and

(b) that registered person subsequently writes off as a bad debt any amount that was consideration for a qualifying supply,—

that registered person shall, for the purposes of subsection (6), be deemed, in respect of such amounts written off as a bad debt, to have not made an adjustment pursuant to subsection (1).

(7) For the purposes of this section, a registered person shall, in respect of all qualifying supplies made by or to that person, prepare—

(a) a list of debtors of the registered person showing the amounts due to that person as at the commencement of the day on which the new rate of tax comes into force; and

(b) a list of creditors of the registered person showing the amounts due by that person as at the commencement of that day.

Section 78B: inserted, on 28 July 1988, by section 4(1) of the Goods and Services Tax Amendment Act (No 3) 1988 (1988 No 125).

Section 78B heading: amended, on 7 September 2010, by section 194(1) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78B(1): substituted, on 23 March 1989, by section 22(1) of the Finance Act 1989 (1989 No 13).

Section 78B(1)(a)(ii): amended, on 1 April 1991, by section 6(1)(a) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(1)(a) second subparagraph (ii): added, on 1 April 1991, by section 6(1)(b) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(2): substituted, on 23 March 1989, by section 22(1) of the Finance Act 1989 (1989 No 13).

Section 78B(2)(b): repealed, on 20 May 2010, by section 53(1) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(2A): inserted, on 23 March 1989, by section 22(1) of the Finance Act 1989 (1989 No 13).

Section 78B(2A)(a)(iii): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 117(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 78B(2A)(aa): inserted, on 1 April 1991, by section 6(2) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(2A)(aa)(ia): inserted, on 7 September 2010, by section 194(2) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78B(2A)(aa)(ia): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 78B(2A)(aa)(ii): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 117(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 78B(2A)(b): substituted, on 7 September 2010, by section 194(3) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78B(2A)(b)(i): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 78B(2A)(e): substituted, on 7 September 2010, by section 194(4) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78B(2A)(f)(i): replaced, on 1 April 2023, by section 43(1) (and see section 43(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78B(2A)(f)(ii): replaced, on 1 April 2023, by section 43(1) (and see section 43(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78B(2A)(f)(iii): replaced, on 1 April 2023, by section 43(1) (and see section 43(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78B(2B): inserted, on 7 September 2010, by section 194(5) of the Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109).

Section 78B(2B)(a): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 78B(4): amended, on 20 May 2010, by section 53(2) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(4)(a): added, on 20 May 2010, by section 53(2) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(4)(b): added, on 20 May 2010, by section 53(2) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(5): amended, on 20 May 2010, by section 53(3) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(5)(c): substituted, on 20 May 2010, by section 53(3) of the Taxation (Budget Measures) Act 2010 (2010 No 27).

Section 78B(6): amended (with effect on 1 July 1989), on 19 December 1989, by section 16(2) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 78B(6A): inserted (with effect on 1 July 1989), on 19 December 1989, by section 16(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 78B(6A)(a): amended, on 1 April 1991, by section 6(3)(a) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(6A)(a): amended, on 1 April 1991, by section 6(3)(b) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(6B): inserted (with effect on 1 July 1989), on 19 December 1989, by section 16(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 78B(6B)(a): amended, on 1 April 1991, by section 6(4)(a) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78B(6B)(a): amended, on 1 April 1991, by section 6(4)(b) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

78BA Adjustments to tax payable in relation to supply correction information following change in rate of tax

(1) Subject to subsection (6) of section 78B, where—

(a) there is a change in the rate of tax imposed by section 8; and

(b) any registered person (being a supplier) has made an adjustment pursuant to section 78B in respect of any qualifying supply made by that person; and

(c) that registered person subsequently issues supply correction information (in accordance with section 25) in respect of a qualifying supply made for which payment has not been received as at the time of the issue of the supply correction information,—

that registered person shall, in the taxable period in which the supply correction information is issued, adjust the amount of tax payable under section 20 by an amount calculated in accordance with this section.

(2) Where—

(a) there is a change in the rate of tax imposed by section 8; and

(b) any registered person (being a recipient) has made an adjustment pursuant to section 78B in respect of any qualifying supply received by that person; and

(c) that registered person has subsequently, in respect of any qualifying supply,—

(i) been issued with supply correction information; or

(ii) received notice, or otherwise knows that any taxable supply information held is incorrect,—

for which payment has not been made as at the time of the receipt of the supply correction information, or other notice, or knowledge,—

that registered person shall, in the taxable period in which the supply correction information or other information or knowledge was received, adjust the amount of tax payable under section 20 by an amount calculated in accordance with this section.

(3) The adjustment required by this section shall be calculated as follows:

(a) subtract from the amount of consideration originally payable to, or, as the case may be, by that registered person the amount of consideration that is now payable to, or, as the case may be, by that registered person:

(b) multiply the resulting total by an amount equal to the old tax fraction subtracted from the new tax fraction (as respectively calculated in accordance with section 2 immediately before and immediately after the new rate of tax comes into force).

(4) For the purposes of subsection (1), the amount of the adjustment pursuant to this section shall be deemed to be—

(a) output tax where the amount of the adjustment is a positive amount; and

(b) input tax where the amount of the adjustment is a negative amount.

(5) For the purposes of subsection (2), the amount of the adjustment pursuant to this section shall be deemed to be—

(a) output tax where the amount of the adjustment is a negative amount; and

(b) input tax where the amount of the adjustment is a positive amount.

Section 78BA: inserted (with effect on 1 July 1989), on 19 December 1989, by section 17(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 78BA heading: amended, on 1 April 2023, by section 44(1) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(1): amended, on 1 April 2023, by section 44(2)(c) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(1)(c): amended, on 1 April 2023, by section 44(2)(a) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(1)(c): amended, on 1 April 2023, by section 44(2)(b) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(2): amended, on 1 April 2023, by section 44(3)(d) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(2)(c): amended, on 1 April 2023, by section 44(3)(c) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(2)(c)(i): amended, on 1 April 2023, by section 44(3)(a) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(2)(c)(ii): amended, on 1 April 2023, by section 44(3)(b) (and see section 44(4) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 78BA(2)(c)(ii): amended, on 2 June 2016, by section 204 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

78C Change in accounting basis coinciding with or occurring after change in rate of tax

(1) Where—

(a) there is a change in the rate of tax imposed by section 8; and

(b) a registered person is required pursuant to section 78A to furnish both a Part 1 return and a Part 2 return for any taxable period during which the new rate of tax comes into force; and

(c) the Commissioner has during that taxable period, at any time before the date on which the new rate of tax comes into force, pursuant to section 19 or section 19A directed the person to change—

(i) from an invoice basis to a payments or a hybrid basis; or

(ii) from a payments basis to an invoice or a hybrid basis; or

(iii) from a hybrid basis to an invoice or a payments basis—

the provisions of sections 19 to 19C (except section 19B(2)) shall have effect in respect of that registered person as if each of the periods for which a Part 1 return or a Part 2 return is required to be made were a separate taxable period, and the Commissioner's direction shall have effect from the commencement of the period for which a Part 2 return is required to be furnished.

(2) Where the Commissioner directs a change in accounting basis for any registered person pursuant to section 19 or section 19A at any time after a new rate of tax comes into force,—

(a) for the purpose of determining under section 19C the amount of any input tax deducted and output tax accounted for, and any input tax that would have been deducted and output tax that would have been accounted for if the person had been accounting for tax payable on a different basis,—

(i) the amount of any such input tax in respect of any taxable supply, or any supply of secondhand goods to which section 3A(1)(c) of the input tax definition applies, shall be deemed to be an amount equal to the new tax fraction (being the tax fraction as calculated in accordance with section 2 immediately after the coming into force of the new rate of tax) of the consideration in money for the supply or for the secondhand goods; and

(ii) the amount of any such output tax in respect of any taxable supply shall be deemed to be an amount equal to that new tax fraction of the consideration in money for the supply,—

notwithstanding that the supply may have occurred during any taxable period or part of a taxable period occurring before the date on which the new rate came into force; and

(b) for the purpose of determining the amount of any such input or output tax deducted or accounted for, or that would have been deducted or accounted for, no account shall be taken of the amount of any adjustment under section 78B; and

(c) any payments that are made or received by that registered person after that change in accounting basis shall be deemed, notwithstanding any other provision of this Act, to be consideration for a supply made or received by that registered person on or after the date on which the new rate of tax comes into force, and the amount of any input tax or output tax in respect of any such supply shall accordingly be determined on the basis of the new rate of tax.

Section 78C: inserted, on 23 March 1989, by section 23 of the Finance Act 1989 (1989 No 13).

Section 78C(1): amended, on 1 April 1991, by section 7(2)(a) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78C(1)(c): substituted, on 1 April 1991, by section 7(1) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78C(2): amended, on 1 April 1991, by section 7(2)(b) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78C(2)(a): amended, on 1 April 1991, by section 7(2)(c) of the Goods and Services Tax Amendment Act 1991 (1991 No 11).

Section 78C(2)(a)(i): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 118(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 78C(2)(b): amended (with effect on 1 July 1989), on 19 December 1989, by section 18(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 78C(2)(c): added (with effect on 1 July 1989), on 19 December 1989, by section 18(2) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

78D Liability to pay past tax, etc, not affected by alteration in the law

Except as otherwise expressly provided in any enactment, the repeal or amendment of any provision of this Act shall not affect any liability or right of any person or of the Crown that existed under that provision immediately before its repeal or amendment, and in particular,—

(a) any liability to tax, or to any fine or penalty, of any person pursuant to the repealed or amended provision, and the right of the Crown to any revenue, tax, fee, fine, or penalty pursuant to the repealed or amended provision, shall not be affected by the repeal or amendment; and

(b) all acts and proceedings for the assessment or recovery of any revenue, tax, fine, or penalty assessed or assessable or paid or payable pursuant to the repealed or amended provision, and all proceedings in respect of offences committed or alleged to be committed in respect of the repealed or amended provision, may be instituted or continued as if the provision had not been repealed or amended.

Section 78D: inserted, on 23 March 1989, by section 23 of the Finance Act 1989 (1989 No 13).

78E Alteration of agreed price in relation to supply mistakenly believed to be of a going concern

Where—

(a) a supplier and a recipient agreed, having recorded their agreement in a document, that a supply is the supply of a going concern, and the supplier has accordingly treated the supply as being chargeable with tax at the rate of 0% under section 11(1)(m); and

(b) the contract or agreement for the supply contains no provision for an increase to the agreed price arising in the event that the supply is not a supply that comes within the provisions of section 11(1)(m), or does not otherwise contemplate or provide for the consequences if tax is not chargeable at the rate of 0%; and

(c) the supply does not come within the provisions of section 11(1)(m),—

the supplier may increase the consideration for the supply by an amount equal to the agreed price in the contract or agreement multiplied by a percentage equal to the percentage specified in section 8(1) applicable to that supply.

Section 78E: substituted, on 12 December 1995 (applying with respect to supplies made under a contract or agreement entered into on or after 10 April 1995), by section 6(1) of the Goods and Services Tax Amendment Act (No 2) 1995 (1995 No 75).

Section 78E(a): amended, on 2 June 2016, by section 205 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 78E(a): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 119(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 78E(b): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 119(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 78E(c): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 119(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

78F Liability in relation to supplies of land

(1) This section applies in relation to a supply that wholly or partly consists of land.

(2) At or before settlement of the transaction relating to the supply, the recipient is required to notify the supplier as to whether, at the date of settlement,—

(a) they are, or expect to be, a registered person; and

(b) they are acquiring the goods with the intention of using them for making taxable supplies; and

(c) they do not intend to use the land as a principal place of residence for them or a person associated with them under section 2A(1)(c).

(2B) For the purposes of subsection (2)(a), a recipient who is a registered person, or who expects to be a registered person, must provide their registration number to the supplier at or before the date of settlement.

(3) The supplier may rely on the information provided as required by subsection (2) in determining the tax treatment of the supply.

(4) For the purposes of section 5(2), the notice referred to in subsection (2) must be provided to the second person referred to in section 5(2).

(5) For the purposes of section 60B and a contract for a supply that wholly or partly consists of land, when the person who enters the contract (**person B**) nominates another person (**person C**) to receive the supply, the requirements of subsection (2) are met if—

(a) person B provides the required information as it relates to their expectation of the circumstances of person C:

(b) person C provides the required information.

(6) When a supply is made to a person who is, for the purposes of the supply, an agent acting on behalf of an undisclosed principal, the requirements of subsection (2) are met if the agent notifies the supplier as to whether, at the date of settlement, the principal as recipient—

(a) is, or expects to be, a registered person; and

(b) is acquiring the goods or services with the intention of using them for making taxable supplies; and

(c) does not intend to use the land as a principal place of residence for them or a person associated with them under section 2A(1)(c).

(7) When a supply is made to a person who is, for the purposes of the supply, an agent acting on behalf of an undisclosed principal, the agent must provide their registration number to the supplier at or before the date of settlement. If the agent does not have a registration number, their tax file number may be provided in its place. On meeting the requirements of this subsection, the person is treated as having met the requirements of subsection (2B).

Section 78F: inserted, on 1 April 2011 (applying to supplies made on or after 1 April 2011), by section 24(1) of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 78F(2): amended, on 2 June 2016, by section 206(1) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 78F(2B): inserted, on 29 August 2011, by section 244(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 78F(3): amended (with effect on 1 April 2011), on 2 November 2012, by section 226(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 78F(4): amended, on 2 June 2016, by section 206(2) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 78F(5): replaced (with effect on 1 April 2011), on 2 November 2012, by section 226(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Section 78F(6): added (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 244(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 78F(6): amended, on 2 June 2016, by section 206(3) of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 78F(7): added (with effect on 1 April 2011), on 29 August 2011 (applying to supplies made on or after 1 April 2011), by section 244(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 78F(7): amended (with effect on 1 April 2011), on 2 November 2012, by section 226(3) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

78FB Liability for supplies between members of flow-through joint ventures

(1) This section applies to a supply to which section 11(1)(md) applies.

(2) At or before the time of supply, the recipient is required to notify the supplier whether, at the time of supply,—

(a) they are, or expect to be, a registered person; and

(b) they are acquiring the supply of the interest in joint venture property with the intention of using it for making taxable supplies.

(3) For the purposes of subsection (2)(a), a recipient who is a registered person, or who expects to be a registered person, must provide their registration number to the supplier at or before the time of supply.

(4) The supplier may rely on the information provided as required by subsection (2) in determining the tax treatment of the supply.

(5) For the purposes of section 5(2), the notice referred to in subsection (2) must be provided to the second person referred to in section 5(2).

Section 78FB: inserted, on 1 April 2026, by section 173 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

78G Railways vesting: zero-rating and timing of tax calculations and documents

[Repealed]

Section 78G: repealed, on 30 March 2022, by section 45(1) (and see section 45(2) for application) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

78H Land in Waitara vested in Te Kōwhatu Tū Moana to be zero-rated

(1) On the day on which land in Waitara vests in Te Kōwhatu Tū Moana under subpart 2 of Part 2 of the New Plymouth District Council (Waitara Lands) Act 2018, the vesting is treated as being a taxable supply that is charged with tax at the rate of 0%.

(2) In this section, **Te Kōwhatu Tū Moana** has the meaning given in section 4 of the New Plymouth District Council (Waitara Lands) Act 2018.

Section 78H: inserted, on 17 March 2019, by section 66(2) of the New Plymouth District Council (Waitara Lands) Act 2018 (2018 No 2 (L)).

78I Support package payment made by water services entity to be zero-rated

[Repealed]

Section 78I: repealed, on 17 February 2024, by section 12(1) of the Water Services Acts Repeal Act 2024 (2024 No 2).

79 Disclosure of information

(1) No obligation as to secrecy or other restriction upon the disclosure of information imposed by any enactment or otherwise shall prevent either—

(a) the Commissioner of Inland Revenue or any officer authorised in that behalf; and

(b) the chief executive of the New Zealand Customs Service or any officer of Customs authorised in that behalf,—

from disclosing to each other information obtained for revenue-gathering purposes and which is required to be disclosed by the persons authorised by this subsection for the same purpose to give effect to the provisions of this Act.

(2) Information obtained pursuant to subsection (1) shall not be disclosed except—

(a) to the persons authorised under that subsection; or

(b) for the purpose of any proceedings connected with a matter in relation to which those persons so authorised perform their duties.

Section 79(1)(b): amended, on 1 October 1996, by section 289(1) of the Customs and Excise Act 1996 (1996 No 27).

80 Power to extend time for doing anything under Act

[Repealed]

Section 80: repealed, on 21 December 2004, by section 160 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

81 Regulations

[Repealed]

Section 81: repealed, on 21 December 2004, by section 161 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

81B Limitation on amending assessments for legislative charges

Despite section 25 of this Act, and sections 113 and 113A of the Tax Administration Act 1994, as applicable, a person or the Commissioner must not amend an assessment in a manner that is inconsistent with section 5(6EC) to (6EE).

Section 81B: inserted (with effect on 30 August 2022), on 31 March 2023, by section 156 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Part 12
Transitional provisions

82 Registration of persons liable to be registered on 1 October 1986

[Repealed]

Section 82: repealed, on 10 October 2000 (applying on 10 October 2000), by section 120(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

83 Deduction for sales tax

[Repealed]

Section 83: repealed, on 10 October 2000 (applying on 10 October 2000), by section 121(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

84 Supplies prior to 1 October 1986

(1) For the purposes of this Part, the expression **time of performance** means,—

(a) in relation to a supply of goods,—

(i) where the goods are to be removed, the time of the removal:

(ia) where the goods are to be removed and where the property in those goods will pass from the supplier to the recipient, the earlier of the time of the removal and the time that that property passes:

(ii) where the goods are not to be removed, the time when they are made available to the recipient:

(iii) where the goods (being sent or taken on approval, sale or return, or similar terms) are removed before it is known whether a supply will take place, the time when it becomes certain that the supply has taken place; or

(b) in relation to a supply of services, the time when the services are performed.

(1A) Where any registered person supplies or agrees to supply services by virtue of or pursuant to any contract, agreement, or enactment, (whether conditionally or unconditionally, on the happening of any event or any contingency, or otherwise), and that contract, agreement, or enactment expressly or impliedly provides that for, or in respect of, any period or periods, that—

(a) any right is to be granted or exercisable, or any thing is to be done, or omitted to be done; or

(b) any payment is due, or may be made; or

(c) the contract or agreement is in force, or enforceable, or will have effect,—

those services shall for the purposes of subsection (1)(b) be deemed to be performed by that registered person continuously and uniformly during the whole of that period or those periods.

(1B) Where any services are supplied pursuant to any contract, agreement, or enactment which provides that any right is to be granted or exercisable by an individual for a period which will end with the termination of the life of that individual, and where that contract, agreement, or enactment provides for a single non-refundable payment as consideration for the granting or exercising of that right, those services shall, for the purposes of subsection (1)(b), be deemed to have been performed at the earlier of the time that that right is granted by the supplier or first becomes exercisable.

(2) Notwithstanding anything in this Act, for the purposes of subsection (1), goods supplied under an agreement to hire as defined in section 9(3)(c) shall be deemed to be a supply of services.

(3) Subject to subsection (4) and notwithstanding anything in section 9 or sections 21 to 21H, where, and to the extent that, the time of performance of any supply of goods and services—

(a) is before 1 October 1986, and that supply would, but for this section, be deemed by section 9 or sections 21 to 21H to take place on or after 1 October 1986, and the value of that supply is ascertainable, that time of performance shall, for the purposes of this Act, be the time when the supply of those goods and services is deemed to take place:

(b) is on or after 1 October 1986, and that supply would, but for this section, be deemed by section 9 or sections 21 to 21H to take place before 1 October 1986,—

(i) that time of performance shall, for the purposes of section 8, be the time when the supply of those goods and services is deemed to take place; and

(ii) the time when the supply of those goods and services is made shall, for the purposes of section 20, be deemed to be 1 October 1986; and

(iii) for the purposes of sections 20(3)(b)(i) and 20(4)(b)(i), where and to the extent that any payment has been made or, as the case may be, received in respect of that supply before 1 October 1986, that payment shall be deemed to have been made or, as the case may be, received on 1 October 1986.

(4) Notwithstanding anything in subsection (3), where and to the extent that any supply of goods is the construction, major reconstruction, manufacture, or extension of a building or a civil engineering work by the supplier, and the goods,—

(a) are sold pursuant to any written contract entered into before 1 October 1986; and

(b) are made available to the recipient on or after 1 October 1986,—

the value of all work and materials permanently incorporated in or affixed on the site of the building or civil engineering work pursuant to that contract shall be determined as at the close of 30 September 1986, and—

(c) to the extent that the aggregate of the consideration in money for all supplies in respect of the sale of those goods which, pursuant to section 9(1) or section 9(3)(aa)(ii), took place before 1 October 1986, exceeds that value, the amount of that excess shall be deemed to be consideration in money for a taxable supply made by that supplier on 1 October 1986 and charged with tax pursuant to section 8(1):

(d) to the extent that that value exceeds the aggregate of the consideration in money for all supplies in respect of the sale of those goods which, pursuant to section 9(1) or section 9(3)(aa)(ii), took place before 1 October 1986, the consideration in money for the first supply in respect of the sale of those goods which, pursuant to section 9(1) or section 9(3)(aa)(ii), takes place on or after 1 October 1986 shall be deemed to be reduced by the amount of that excess:

provided that any part of the amount of that excess remaining, in any case where that consideration is reduced to nil as a result of the application of this paragraph, shall be carried forward and the consideration for any subsequent such supply shall be deemed to be reduced to that extent, and so on:

provided that this subsection shall only apply to the extent that that value has been determined on or before 1 December 1986 in a manner acceptable to the Commissioner by a competent independent valuer, or by any other competent valuer that the Commissioner may, in the Commissioner's discretion, approve:

provided further that where any such supply is made to a registered person, exclusively for the purposes of making taxable supplies, the first proviso to this subsection shall not apply.

Section 84(1)(a)(ia): inserted (with effect on 3 December 1985), on 8 August 1986, by section 36(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(1A): inserted (with effect on 3 December 1985), on 8 August 1986, by section 36(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(1B): inserted (with effect on 3 December 1985), on 8 August 1986, by section 36(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(3): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 122(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 84(3): amended (with effect on 3 December 1985), on 8 August 1986, by section 36(4) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(3)(a): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 122(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 84(3)(b): amended, on 10 October 2000 (applying on and after 10 October 2000), by section 122(1) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 84(3)(b)(iii): substituted (with effect on 3 December 1985), on 8 August 1986, by section 36(3) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(4): amended (with effect on 3 December 1985), on 8 August 1986, by section 36(5) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 84(4) first proviso: amended (with effect on 3 December 1985), on 8 August 1986, by section 36(6) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

84B Supplies of services made before insertion of section 8(4B)

(1) This section applies to a supply of services that is treated by section 8(4B) as being made in New Zealand if—

(a) the supply has a time of performance under section 84(1) to (1B) that is, or would be if the supply were made by a registered person, before the date on which section 146(2) of the Taxation (GST, Trans-Tasman

Imputation and Miscellaneous Provisions) Act 2003 came into force and—

(i) the supply would, but for this section, be treated by section 9 or sections 21 to 21H as taking place on or after that date; and

(ii) the value of the supply is ascertainable; or

(b) the supply has a time of performance under section 84(1) to (1B) that is, or would be if the supply were made by a registered person, on or after the date on which section 146(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 came into force and the supply would, but for this section, be treated by section 9 or sections 21 to 21H as taking place before that date.

(2) A supply of services that satisfies subsection (1)(a) is made at the time the services are performed.

(3) A supply of services that satisfies subsection (1)(b) is made at—

(a) the time the services are performed, for the purpose of section 8:

(b) the date on which section 146(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 came into force, for the purpose of section 20.

(4) A payment that is in respect of a supply that satisfies subsection (1)(b), and is made or received by a person before the date on which section 146(2) of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 came into force, is treated for the purpose of section 20(3)(b)(i) and (4)(b)(i) as having been made or received by the person on that date.

Section 84B: inserted, on 25 November 2003, by section 169 of the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003 (2003 No 122).

Section 84B(2): amended, on 21 December 2004, by section 162(1) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 84B(3): amended, on 21 December 2004, by section 162(2) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Section 84B(3)(a): amended, on 21 December 2004, by section 162(3) of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

85 Certain contracts entered into on or before 20 August 1985

(1) For the purposes of this section,—

non-reviewable contract, in relation to any supply, means any written contract, or any agreement entered into pursuant to an enactment, for the supply of goods and services where—

(a) those goods and services are specifically identified in the contract or, as the case may be, agreement; and

(b) the consideration in money for that supply is specified in the contract or, as the case may be, agreement either by reference to an amount of money or by way of a formula; and

(c) the contract or, as the case may be, agreement contains no provision for, and does not otherwise contemplate, any change to that consideration arising either directly or indirectly from the imposition of the goods and services tax; but does not include any contract that provides for or otherwise contemplates a general review of the consideration in money for that supply

review includes renegotiation, adjustment, or alteration

reviewable contract, in relation to any supply, means any written contract, not being a non-reviewable contract, for the supply of goods and services where the consideration in money for that supply is specified in the contract either by reference to an amount of money or by way of a formula.

(2) For the purposes of this Act, where any supply is made pursuant to any non-reviewable contract entered into on or before 20 August 1985, and that supply would, but for this section, be charged with tax under section 8, that supply shall be charged with tax at the rate of 0%.

(3) For the purposes of this Act, where any supply is made pursuant to any reviewable contract entered into on or before 20 August 1985, and that supply would, but for this section, be charged with tax under section 8, that supply shall, to the extent that that supply is made prior to the first opportunity after the said 20 August 1985 for the review of the consideration in money for that supply, be charged with tax at the rate of 0%:

provided that the time when that supply is made shall be determined solely by reference to the time of performance of that supply.

Section 85(1) **non-reviewable contract**: amended (with effect on 3 December 1985), on 8 August 1986, by section 37(1)(a) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 85(1) **non-reviewable contract** paragraph (a): amended (with effect on 3 December 1985), on 8 August 1986, by section 37(1)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 85(1) **non-reviewable contract** paragraph (b): amended (with effect on 3 December 1985), on 8 August 1986, by section 37(1)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 85(1) **non-reviewable contract** paragraph (c): amended (with effect on 3 December 1985), on 8 August 1986, by section 37(1)(b) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 85(1) **non-reviewable contract** paragraph (c): amended (with effect on 3 December 1985), on 8 August 1986, by section 37(1)(c) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 85(1) **reviewable contract**: substituted (with effect on 3 December 1985), on 8 August 1986, by section 37(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

85B Certain contracts entered into before 1 October 2016

(1) This section applies to a supply of remote services when—

(a) the contract under which the supply is made is for a fixed term that starts before 1 October 2016 and ends after that date; and

(b) the contract provides for periodic payments that are treated under section 9(3)(a) as successive supplies; and

(c) under the contract, the consideration for the supply is set or reviewed for periods of 396 days or less during the term of the contract; and

(d) section 8(3)(c) would apply in relation to the supply in the absence of this section.

(2) Despite section 9(3)(a), for the period described in subsection (3), the supplier of the remote services may choose to treat the periodic payments as not successively supplied for successive parts of the period of the contract. The election is made in a return for the relevant taxable period.

(3) The period starts on 1 October 2016 and ends on the earlier of—

(a) the date on which the term of the contract ends; and

(b) the date that is 396 days after the date on which the contract was entered into.

Section 85B: inserted, on 1 October 2016, by section 75 of the Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21).

85C Certain contracts entered into before 1 December 2019

(1) This section applies to a supply of distantly taxable goods when—

(a) the contract under which the supply is made is for a fixed term that starts before 1 December 2019 and ends after that date; and

(b) the contract provides for periodic payments that are treated under section 9(3)(a) or (aa) as successive supplies; and

(c) under the contract, the consideration for the supply is set or reviewed for periods of 396 days or less during the term of the contract; and

(d) section 8(3)(ab) would apply to the supply in the absence of this section.

(2) Despite section 9(3)(a) or (aa), for the period described in subsection (3), the supplier of the goods may, in returns for the taxable periods in the period, choose to treat the periodic payments as not successively supplied for successive parts of the period of the contract.

(3) The period starts on 1 December 2019 and ends on the earlier of—

(a) the date on which the term of the contract ends:

(b) the date that is 396 days after the date of the contract.

Section 85C: inserted, on 1 December 2019, by section 42 of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33).

Section 85C(1)(b): amended (with effect on 1 December 2019), on 23 March 2020, by section 254(1) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section 85C(2): amended (with effect on 1 December 2019), on 23 March 2020, by section 254(2) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

85D Transitional provision for certain supplies of listed services

(1) This section applies for the purposes of this Act in relation to a supply of listed services provided through an electronic marketplace when—

(a) an underlying supplier who meets the criteria set out in section 60C(2BB) agrees with the marketplace operator that the underlying supplier is liable for the payment of tax in relation to the supplies of listed services and will continue to remain responsible for their tax obligations under this Act; or

(b) an underlying supplier who meets the criteria set out in section 60C(2BF) chooses to be liable for the payment of tax in relation to the supplies of listed services and to continue to remain responsible for their tax obligations under this Act.

(2) Despite the commencement provisions in the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (the **amendment Act**), the underlying supplier may choose to enter into an opt-out agreement described in section 60C(2BB) to (2BE) or choose to be liable for the tax obligations in relation to the supply as set out in section 60C(2BF). For the purpose of determining whether the supplier can enter into the agreement or make the election, as applicable, the provisions of the amendment Act relating to a supply of listed services are treated as if they commenced on the date of Royal assent for the amendment Act.

Section 85D: inserted, on 1 April 2023, by section 157 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

85E Certain contracts entered into before 1 April 2024

(1) This section applies to a supply of listed services described in section 8C(2)(a) when—

(a) the supply is made through an electronic marketplace; and

(b) the contract under which the supply is made was entered into before 1 April 2024; and

(c) the time of supply for that supply takes place on or after 1 April 2024; and

(d) section 60C(2)(ab) would apply to the supply in the absence of this section.

(2) Subject to subsections (3) and (4), the operator of the electronic marketplace may choose that section 60C(2)(ab) will not apply to the supply. For the purposes of this subsection and subsection (3), a listing intermediary is treated as if they were the operator of the electronic marketplace if section 60CB(7) applies.

(3) If the underlying supplier is a registered person, the operator of the electronic marketplace may only apply subsection (2) if they take reasonable steps within a reasonable time to—

(a) notify the underlying supplier that the operator chooses not to apply section 60C(2)(ab) to that supply; and

(b) provide sufficient information to the underlying supplier to enable the underlying supplier to correctly account for output tax on the supply.

(4) If section 60CB(7) does not apply and a listing intermediary is interposed between the underlying supplier and the operator of the electronic marketplace, the operator may only apply subsection (2) if they take reasonable steps within a reasonable time to—

(a) notify the listing intermediary that the operator chooses not to apply section 60C(2)(ab) to that supply; and

(b) provide sufficient information to the listing intermediary for the listing intermediary to provide to the underlying supplier to enable the underlying supplier to correctly account for output tax on the supply.

Section 85E: inserted, on 1 April 2024, by section 157B of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

86 Alternative method of accounting for transitional supplies

(1) For the purposes of this Act, where any registered person who is required to account for tax payable on a payments basis pursuant to section 19 makes application, the Commissioner shall direct that the provisions of this section shall apply to that registered person in respect of any supply or class of supply determined at the discretion of the Commissioner (hereafter in this section referred to as a specified supply).

(2) For the purposes of this Act, in respect of any specified supply, where the Commissioner has made a determination in accordance with subsection (1),—

(a) the supplier shall be deemed to be required to account for tax payable on an invoice basis pursuant to section 19 for each such specified supply to which section 84 applies and in respect of which an invoice has been issued or any payment received prior to 1 October 1986, and shall be deemed to have received payment in full on 1 October 1986 for each such supply:

(b) where any amount of the consideration in money for that supply (not being a supply to which paragraph (c) applies) remains unpaid as at the end of 30 September 1986 (not being an amount written off as a bad debt as at that date), the supplier shall set off against any amount of tax payable by that supplier in respect of the taxable period in which 1 October 1986 occurs, an amount equal to the tax fraction of the amount of such consideration remaining unpaid, and to the extent that it cannot be so set off, that amount shall be carried forward to the next taxable period and set off against any amount of tax payable by that supplier in respect of that next taxable period, and so on:

(c) where any supply to which section 84 applies and in respect of which no invoice has been issued nor any payment received prior to 1 October 1986, the supplier shall, in any one taxable period ending prior to 1 October 1987, set off against any amount of tax payable by that supplier in respect of that taxable period, an amount equal to the tax fraction of the portion of the consideration in money in respect of any such supply that, by virtue of section 84(3)(a), is not subject to tax pursuant to section 8(1), and to the extent that it cannot be so set off, that amount shall be carried forward to the next taxable period and set off against any amount of tax payable by that supplier in respect of that next taxable period, and so on:

(d) any payment received on or after 1 October 1986 in respect of any specified supply to which paragraph (b) or paragraph (c) applies shall, notwithstanding anything in this Act, be deemed to be consideration in money for a taxable supply made by that supplier and charged with tax pursuant to section 8(1), and the supplier shall include as output tax, in the taxable period during which that payment has been received, an amount equal to the tax fraction of that payment:

(e) where and to the extent that any amount remaining unpaid to which paragraph (b) or paragraph (c) applies is written off as a bad debt on or after 1 October 1986, that amount written off shall, notwithstanding anything in this Act, be deemed to be consideration for a taxable supply made by that supplier and charged with tax pursuant to section 8(1), and the supplier shall include as output tax, in the taxable period during which that amount is written off as a bad debt, an amount equal to the tax fraction of that amount written off.

Section 86: added (with effect on 3 December 1985), on 8 August 1986, by section 38 of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 86(1): amended, on 2 June 2016, by section 207 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

87 Change of accounting basis: transitional provision for certain local authorities

(1) This section applies to a local authority referred to in the Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2009.

(2) From 1 July 2013, the local authority must account for tax payable on an invoice basis.

(3) On the change of accounting basis, the local authority may spread the tax payable under section 19C(1) and calculated under section 19C(3) evenly over a period of 72 months commencing on 1 July 2013. If the full amount is not divisible into exactly equal instalments, the final instalment carries the difference.

(4) If a local authority changes their accounting basis before 1 July 2013, the amount of the tax payable must be calculated on the day before the date on which the change is to take effect, although the amount remains available to be paid as described in subsection (3).

(5) No late payment penalty, shortfall penalty, or interest under Part 7 of the Tax Administration Act 1994 arises for the local authority as a result of its application of the spreading provision in subsection (3), whether or not the authority incurs a tax liability because it changes its accounting basis before 1 July 2013.

Section 87: inserted, on 17 July 2013, by section 146 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

88 Valuation: non-profit body making certain supplies, deregistering, or acquiring certain assets of non-profit body

(1) Subsection (2) applies to a registered person who—

(a) is a non-profit body resident in New Zealand; and

(b) makes in a taxable period a supply in the course or furtherance of an activity that is not a taxable activity; and

(c) before 15 May 2018, makes a return for the taxable period.

(2) The registered person may not, on or after 15 May 2018, take a tax position relating to the supply that differs from the tax position taken in the return for the taxable period.

(3) A person may make an election under subsection (4) if—

(a) the person is deregistered and deemed under section 5(3) to supply goods and services on a date (the **supply date**) that is on or after 15 May 2018 and before 1 April 2021; and

(b) immediately before the supply date, the person uses the goods and services in the course or furtherance of an activity that is not a taxable activity and section 20(3K) applies to the goods and services.

(4) The registered person may elect under this subsection that the consideration in money for each supply under section 5(3) of an asset is the total of—

(a) each amount, which may be estimated using a method acceptable to the Commissioner if adequate records are not available, that affects under section 20(3K) the calculation of the registered person's input tax before the supply date and is included in the cost for the registered owner of the asset supplied; and

(b) each amount arising from the asset, which may be estimated using a method acceptable to the Commissioner if adequate records are not available, that affects under section 20(3K) the calculation of the registered person's input tax before the supply date and is included in the

operating costs of the asset in the period of 7 years before the supply date.

(5) A registered person makes an election under subsection (4) by notifying the Commissioner in a way acceptable to the Commissioner—

(a) of the election, and the information required by the Commissioner relating to the election; and

(b) when the registered person provides the return for the taxable period that includes the supply date.

(6) Subsection (7) applies to the amount of input tax for a registered person (the **recipient**) from a supply of secondhand goods if—

(a) the supply is of an asset formerly held by a non-profit body (the **original owner**) resident in New Zealand; and

(b) the recipient is—

(i) associated with the original owner:

(ii) a non-profit body:

(iii) associated with a non-profit body; and

(c) an election under subsection (4) or section 20(3KB) determined the output tax for the original owner on a supply of the asset; and

(d) the supply of the asset to the recipient occurs less than 5 years after the supply of the asset by the original owner.

(7) Despite section 3A(2) and (3), the input tax for the recipient does not exceed the output tax for the original owner on the supply of the asset by the original owner.

(8) A person who is referred to in subsection (6) as the original owner for an asset, or who is an associate of the original owner and has access to the requested information, must provide details of the output tax for the original owner on the supply of the asset if requested by a person who is referred to in subsection (6) as the recipient of the asset.

Section 88: inserted (with effect on 15 May 2018), on 18 March 2019, by section 306 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

89 COVID-19-related payments made before commencement of Goods and Services Tax (Grants and Subsidies) Amendment Order 2020

[Repealed]

Section 89: repealed, on 30 March 2025, by section 238 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

90 Transitional regulation-making power: legislative charges

[Repealed]

Section 90: repealed, on 30 June 2026, by section 158(2) of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

91 Certain private goods removed from tax base before 1 April 2025

(1) This section applies when—

(a) a registered person has previously claimed a deduction under section 20(3) for goods, or acquired them as zero-rated supplies; and

(b) the goods were acquired before 1 April 2023; and

(c) the goods were not acquired for the principal purpose of making taxable supplies; and

(d) the goods were not used for the principal purpose of making taxable supplies.

(2) The person may elect to return output tax equal to the amount set out in subsection (3) by notifying the Commissioner before 1 April 2025, in a way acceptable to the Commissioner, of—

(a) the election; and

(b) the election date; and

(c) the information required by the Commissioner relating to the election.

(3) If a person makes an election under subsection (2), they must return output tax equal to—

(a) the input tax previously deducted for the supply minus the amount of output tax adjustments already made for non-taxable use; or

(b) if the supply was acquired by them as a zero-rated supply, the nominal GST component chargeable under section 20(3J)(a)(i) minus the amount of output tax adjustments already made for non-taxable use.

(4) Any future disposal of the goods is not a taxable supply if, after returning output tax under subsection (3), the person has not—

(a) claimed a deduction under section 20(3) for the goods, excluding non-integral deductions; and

(b) used the goods for the principal purpose of making taxable supplies.

Section 91: inserted, on 1 April 2023, by section 159 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

Section 91(4): replaced, on 31 March 2026, by section 175(2) of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

92 Unincorporated bodies electing to become flow-through joint ventures

(1) This section applies to an unincorporated body that is—

(a) a joint venture and not a partnership; and

(b) registered before 1 April 2026.

(2) Despite section 57B(2) applying to an ordinary joint venture, the unincorporated body may, before 1 April 2027, request the Commissioner to cancel its registration and make an election to become a flow-through joint venture under section 57B(2) if—

(a) each member agrees in writing to become a flow-through joint venture; and

(b) the joint venture notifies the Commissioner in the prescribed form.

(3) If subsection (2) applies, each member is liable to be registered in accordance with section 51(5C). This subsection overrides the specific requirements of section 52(1) about the value of the person's taxable supplies.

(4) Despite section 57B(3), an election under section 57B(2) in accordance with subsection (2) takes effect on the date of cancellation and cannot be revoked.

Section 92: inserted, on 1 April 2026, by section 176 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

93 Joint ventures applying flow-through treatment before 1 April 2026

(1) Subsection (4) applies to a joint venture that is not a partnership if, before 1 April 2026, the following criteria are met:

(a) the members of the joint venture have consistently adopted a tax position treating the supply and acquisition of goods and services by the joint venture as separate supplies and acquisitions made by the members; and

(b) the joint venture is not registered; and

(c) each member of the joint venture is registered if the joint venture would have been liable to have been registered under section 51(1).

(2) In addition to the criteria set out in subsection (1), subsection (4) applies only if the joint venture chooses to become a flow-through joint venture under section 57B(2) before 1 April 2027. Such an election takes effect on 1 April 2026 and cannot be revoked.

(3) If the joint venture does not notify the Commissioner as required by subsection (2) but otherwise fulfils the criteria in subsection (1), the Commissioner may treat the joint venture as a flow-through joint venture with effect on a date the Commissioner determines.

(4) For taxable periods starting before 1 April 2026, the joint venture is not treated as a person under section 2(1), and section 57 does not apply to the joint venture.

Section 93: inserted, on 1 April 2026, by section 176 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

94 Transitional rule to become flow-through joint venture before 1 April 2027

(1) An ordinary joint venture that has not previously been registered may choose to become a flow-through joint venture under section 57B(2) if—

(a) each member agrees in writing to become a flow-through joint venture; and

(b) a nominated member of the joint venture notifies the Commissioner in the prescribed form before 1 April 2027.

(2) An election made under section 57B(2) takes effect on 1 April 2026, or a later date notified by the joint venture, and cannot be revoked.

(3) If the joint venture does not notify the Commissioner as required by subsection (1)(b), but otherwise fulfils the criteria in subsection (1), the Commissioner may treat the joint venture as a flow-through joint venture with effect on a date the Commissioner determines.

(4) The time frames set out in section 57B(2)(b) and (3) do not apply for the purposes of this section.

Section 94: inserted, on 1 April 2026, by section 176 of the Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8).

Schedule 1
Non-taxable legislative charges

ss 5(6ED), 90

Schedule 1: inserted, on 1 April 2023, by section 160 of the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5).

1 General

This schedule sets out the charges, including fees and levies, that, under section 5(6ED)(a), are not consideration for a supply of goods and services under section 5(6EC).

Schedule 1 clause 1: inserted (with effect on 1 April 2023), on 29 March 2025, by section 239 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

2 Resale royalties

(1) A resale royalty paid to the collection agency under section 17 of the Resale Right for Visual Artists Act 2023.

(2) A resale royalty paid to the right holder in respect of the resale of an original visual artwork under section 18 of the Resale Right for Visual Artists Act 2023.

(3) *See* section 26B, which requires a registered person who receives a resale royalty in relation to or in respect of their taxable activity to pay tax equal to the tax fraction of the resale royalty if they are notified by the collection agency that the sale of the artwork that gave rise to the resale royalty was not charged with tax under section 8.

Schedule 1 clause 2: inserted (with effect on 1 April 2023), on 29 March 2025, by section 239 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Schedule 2
Government grants and subsidies: non-taxable amounts

s 5(6D), (6E)

Schedule 2: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

1 General

Clauses 2 to 8 set out the amounts that are, under section 5(6E), excluded from being a payment in the nature of a grant or subsidy for the purposes of section 5(6D).

Schedule 2 clause 1: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

2 Benefits

An amount of a benefit paid under the Social Security Act 2018.

Schedule 2 clause 2: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

3 Payments for personal use and benefit

An amount paid to a person when the payment is for the personal use and benefit of the person or a relative (as defined in paragraph (a) of the definition of that term in section YA 1 of the Income Tax Act 2007) of the person.

Schedule 2 clause 3: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

4 Suspensory loans or advances

An amount that is a suspensory loan or advance made on behalf of the Crown or by a public authority before 1 January 1993, other than a suspensory loan or advance that, at the time it was made, was explicitly stated to include the amount of any goods and services tax payable by the person to whom or for whose benefit the loan or advance was made.

Schedule 2 clause 4: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

5 Payments made by NZ Agency for International Development

An amount paid by the New Zealand Agency for International Development to a New Zealand organisation to the extent to which, as a condition of the payment, it is—

(a) transferred outside New Zealand; and

(b) transferred to an organisation that is operating outside New Zealand at the time the payment is received by that organisation; and

(c) used to acquire goods or services outside New Zealand.

Schedule 2 clause 5: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

6 Commissioner's tax credits

An amount that is a tax credit under the Income Tax Act 2007, the Income Tax Act 2004, or the Tax Administration Act 1994 that the Commissioner credits, transfers, refunds, deals with, or otherwise pays, when the entitlement arises under—

(a) subpart MK of the Income Tax Act 2007 or subpart KJ of the Income Tax Act 2004: or

(b) section LH 2 of the Income Tax Act 2007; or

(c) section MX 4 of the Income Tax Act 2007.

Schedule 2 clause 6: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

7 Earthquake support payments

An amount that is an earthquake support subsidy payment—

(a) made on or before 30 June 2011 on behalf of the Crown in relation to the Canterbury earthquake aftershock centred in Lyttelton on 22 February 2011; or

(b) made on or before 26 May 2017 on behalf of the Crown in relation to the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikōura or any of their aftershocks.

Schedule 2 clause 7: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

8 COVID-19 payments

An amount paid on or after 17 March 2020 by the Ministry of Social Development on behalf of the Crown in relation to—

(a) wages or other income as a consequence of COVID-19; or

(b) leave taken as a consequence of COVID-19.

Schedule 2 clause 8: inserted, on 30 March 2025, by section 240 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Goods and Services Tax Amendment Act (No 3) 1991

Public Act	1991 No 48
Date of assent	28 June 1991
Commencement	28 June 1991

1 Short Title

This Act may be cited as the Goods and Services Tax Amendment Act (No 3) 1991, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (hereinafter referred to as "the principal Act").

2 Meaning of term supply

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) shall be deemed to have come into force on 1 October 1986.

(3) Nothing in this section shall apply to any payment made on behalf of the Crown or by any public authority to any person to the extent that any objection has, before 19 December 1990, been lodged in respect of that particular payment pursuant to Part 5 of the principal Act by a person to whom or on whose behalf the payment was made.

Goods and Services Tax Amendment Act (No 2) 1995

Public Act	1995 No 75
Date of assent	12 December 1995
Commencement	12 December 1995

1 Short Title

This Act may be cited as the Goods and Services Tax Amendment Act (No 2) 1995, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (hereinafter referred to as "the principal Act").

3 Meaning of term supply

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subject to subsections (3) and (4), this section applies with respect to—

(a) any supply made on or after 11 August 1995; and

(b) any supply made before that date to—

(i) a registered person who has not, before that date, furnished a return in which a deduction for input tax in relation to that supply has been made; or

(ii) a registered person who has made such a deduction but has had it denied by the Commissioner in an assessment made before that date and has not as at that date a live objection or appeal in respect of the deduction.

(3) Notwithstanding subsection (2)(b)(i), this section does not apply where—

(a) there is a supply by way of sale under an unconditional contract entered into before 11 August 1995 or a conditional contract entered into before 11 August 1995 that became unconditional before that date; and

(b) no return was furnished on or before 11 August 1995 for the taxable period in which payment was made.

(4) Nothing in subsection (2) or subsection (3) limits the ability of any person to make an election under section 5(19) of the principal Act in respect of a supply made before 11 August 1995.

Section 3(3): substituted (with effect on 11 August 1995), on 2 September 1996, by section 49(1) of the Taxation (Remedial Provisions) Act 1996 (1996 No 159).

Goods and Services Tax Amendment Act 1996

Public Act	1996 No 59
Date of assent	26 July 1996
Commencement	see section 1

1 Short Title, application, and commencement

(1) This Act may be cited as the Goods and Services Tax Amendment Act 1996, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (in this Act referred to as "the principal Act").

(2) Except as provided in subsections (3) and (4), the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after 1 April 1997.

(3) Except as provided in subsection (4), sections 2(2), 3(1) and (3), 5(1)(a), (b), and (d), 6, 7, 8, and 17 come into force on 1 October 1996.

(4) Where—

(a) a provision of this Act amends, inserts, or repeals a provision (**the relevant provision**) of the principal Act; and

(b) the relevant provision is referred to in, or necessary for the purposes of, another provision (**the other provision**) of the principal Act; and

(c) the other provision—

(i) is amended, inserted, or repealed by this Act; and

(ii) has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

8 Repeal of Part 5—objections

(1) *Amendment(s) incorporated in the Act(s).*

(2) Notwithstanding subsection (1), Part 5 of the principal Act continues to apply as if it had not been repealed to every notice of assessment or reassessment—

(a) issued by the Commissioner under the principal Act before 1 October 1996; or

(b) that is referred to in section 31(2) of the principal Act (as inserted by section 7 of this Act).

(3) The Commissioner may, with the written agreement of a registered person, specify that a notice of assessment or reassessment—

(a) issued before 1 October 1996, is to be treated as if it had been issued after that date (in which case the provisions of Parts 4A and 8A of the Tax Administration Act 1994 apply to the notice):

(b) issued on or after 1 April 1996, is to be treated as if it had been issued before that date (in which case the provisions of Part 5 of the principal Act continue to apply to the notice).

(4) For the purposes of a notice referred to in subsection (2) or subsection (3)(b), any section of the Tax Administration Act 1994 specified in Part 5 of the principal Act that is repealed by the Tax Administration Amendment Act (No 2) 1996 continues to apply as if it had not been repealed.

(5) *Amendment(s) incorporated in the Act(s).*

9 Additional tax to be payable if default made in payment of tax

(1) *Amendment(s) incorporated in the Act(s).*

(2) Notwithstanding subsection (1), section 41 of the principal Act as it applied immediately before its repeal by this Act continues to apply to a person's obligations in respect of all taxable periods commencing before 1 April 1997 as if—

(a) that section 41; and

(b) any provision giving rise to a liability on the part of a person under that section 41; and

(c) any provision that exists interdependently with, or has effect for the purposes of (including for the purposes of providing a right of relief or remission), a provision in that section 41—

had not been repealed or varied by this Act or the Tax Administration Amendment Act (No 2) 1996.

(3) *Amendment(s) incorporated in the Act(s).*

13 Commissioner's right to withhold payments

(1) *Amendment(s) incorporated in the Act(s).*

(2) Notwithstanding subsection (1), section 46 of the principal Act as it applied immediately before its repeal by this Act continues to apply in respect of all taxable periods commencing before 1 April 1997 as if—

(a) that section 46; and

(b) any provision giving rise to a liability on the part of the Commissioner or a person under that section 46; and

(c) any provision that exists interdependently with, or has effect for the purposes of (including for the purposes of providing a right of relief or remission) a provision in that section 46,—

had not been varied or repealed by this Act or the Tax Administration Amendment Act (No 2) 1996.

(3) *Amendment(s) incorporated in the Act(s).*

19 Repeal of Part 10—penalties

(1) *Amendment(s) incorporated in the Act(s).*

(2) Notwithstanding subsection (1), Part 10 of the principal Act as it applied immediately before its repeal by this Act continues to apply to a person's obligations in respect of all taxable periods that commence before 1 April 1997 as if—

(a) that Part 10; and

(b) any provision giving rise to a liability on the part of a person under that Part 10; and

(c) any provision that exists interdependently with, or has effect for the purposes of (including for the purposes of providing a right of relief or remission), a provision in that Part 10—

had not been repealed or varied by this Act or the Tax Administration Amendment Act (No 2) 1996.

(3) *Amendment(s) incorporated in the Act(s).*

Taxation (Remedial Provisions) Act 1996

Public Act	1996 No 159
Date of assent	2 September 1996
Commencement	2 September 1996

1 Short Title

This Act may be cited as the Taxation (Remedial Provisions) Act 1996.

Part 6
Amendments to Goods and Services Tax Act 1985

52 Meaning of term supply

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subject to subsection (3), this section is deemed to apply to supplies made on or after 1 October 1986.

(3) This section does not apply to a supply—

(a) made by a registered person who has not accounted for output tax in relation to that supply, if the last day for furnishing the return for the taxable period to which the output tax is attributable occurred before 21 May 1996; and

(b) made by a registered person who before 21 May 1996 made an objection—

(i) to an assessment in which a subrogation payment to which subsection (1) refers was treated as consideration received for a supply of services; and

(ii) the objection has not been disallowed.

Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001

Public Act	2001 No 4
Date of assent	27 March 2001
Commencement	see section 2

1 Title

This Act is the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001.

2 Commencement

This Act comes into force on the date on which it receives the Royal assent.

Part 4
Amendments to Goods and Services Tax Act 1985

64 Calculation of tax payable

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies to fringe benefits provided or granted—

(a) on and after 1 January 2002, for an employer who pays fringe benefit tax on a quarterly basis; and

(b) on and after 1 April 2001, for an employer who pays fringe benefit tax on an annual basis; and

(c) during the 2000–01 and subsequent income years, for an employer who pays fringe benefit tax on an income year basis.

(3) If a fringe benefit is provided or granted before the relevant time in subsection (2) and the tax payable for the taxable period in which the fringe benefit is provided or granted has not yet been paid, a registered person must treat the fringe benefit as one to which subsection (1) applies.

Section 64(3): amended, on 24 October 2001 (applying on and after 27 March 2001), by section 269(2) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

68 Fringe benefits and entertainment expenses

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies to fringe benefits provided or granted—

(a) on and after 1 January 2002, for an employer who pays fringe benefit tax on a quarterly basis; and

(b) on and after 1 April 2001, for an employer who pays fringe benefit tax on an annual basis; and

(c) during the 2000–01 and subsequent income years, for an employer who pays fringe benefit tax on an income year basis.

69 New section 23A inserted

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies to fringe benefit tax returns due—

(a) on and after 31 May 2002, for an employer who pays fringe benefit tax on a quarterly or an annual basis; and

(b) by the terminal tax date for the 2000–01 income year, for an employer who pays fringe benefit tax on an income year basis, and to subsequent fringe benefit tax returns required to be filed on an income year basis.

Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002

Public Act	2002 No 32
Date of assent	17 October 2002
Commencement	see section 2

1 Title

This Act is the Taxation (Relief, Refunds and Miscellaneous Provisions) Act 2002.

2 Commencement

This Act comes into force on the date on which it receives the Royal assent.

Part 3
Amendments to other Inland Revenue Acts

Amendments to Goods and Services Tax Act 1985

105 Payment of tax relating to fringe benefits

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies to tax paid on fringe benefits included in fringe benefit tax returns due—

(a) on and after 31 May 2002, for an employer who pays fringe benefit tax on a quarterly or an annual basis; and

(b) by the terminal tax date for the 2000–01 income year, for an employer who pays fringe benefit tax on an income year basis, and to subsequent fringe benefit tax returns required to be filed on an income year basis.

Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003

Public Act	2003 No 122
Date of assent	25 November 2003
Commencement	see section 2

1 Title

This Act is the Taxation (GST, Trans-Tasman Imputation and Miscellaneous Provisions) Act 2003.

2 Commencement

(1) This Act comes into force on the day on which it receives the Royal assent, except as provided in this section.

(2) Section 142 is treated as coming into force on 1 July 1994.

(3) Sections 59(2) and 62(2) are treated as coming into force on 20 December 1994.

(4) Section 104 is treated as coming into force on 1 April 1995.

(5) Sections 60(1) and 63(1) are treated as coming into force on 26 July 1996.

(6) Section 124 is treated as coming into force on 1 October 1996.

(7) Sections 46(2), 131 and 138 are treated as coming into force on 1 April 1998.

(8) Section 16(a) is treated as coming into force on 1 July 1999.

(9) Section 16(b) is treated as coming into force on 1 April 2002.

(10) Sections 121 and 122 are treated as coming into force on 17 October 2002.

(11) Sections 23, 95(20), 95(33), 107(1) to (3), 129, 130, 135, 136 and 172 are treated as coming into force on 26 March 2003.

(12) Sections 19, 36 to 38, 41 to 43(1), 44, 45, 46(3), 47 to 58, 79, 87, 92, 95(1), 95(3), 95(7), 95(8), 95(12) to (15), 95(26), 95(28), 95(31), 95(34), 96, 99(1), 106, 109 to 112, 114, 128 and 132 are treated as coming into force on 1 April 2003.

(13) Sections 146(5), 146(6) and 150(2) are treated as coming into force on 1 July 2003.

(14) Section 174(2) to (4) are treated as coming into force on 1 August 2003.

(15) Sections 43(2) and 88 are treated as coming into force on 1 October 2003.

(16) Section 174(1) comes into force on the first day of the month that immediately follows the month in which this Act receives the Royal assent.

(17) Sections 69 to 76 come into force on 15 January 2004.

(18) Sections 77(3), 80 to 83, 100(2) and (3) come into force on 1 April 2004.

(19) Sections 140(2), 141, 143(2), 145, 146(2), 146(3), 147, 148, 149(5), 149(6), 149(8), 154(2), 155, 156, 157(1), 158, 160, 164(1) to (3), 164(6) and 165 come into force on a date that is the first day of a January, April, July or October and is not less than 1 year after the day on which this Act receives the Royal assent and is to be appointed by the Governor-General by Order in Council.

Part 3
Amendments to other Acts

Amendments to Goods and Services Tax Act 1985

144 Meaning of term supply

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies to a financial contribution that is a condition of a resource consent under the Resource Management Act 1991 if—

(a) the requirement for the contribution is imposed on or after the day on which this Act receives the Royal assent:

(b) the requirement for the contribution is imposed on or after 1 October 1991, and before the day on which this Act receives the Royal assent, and the local authority treated—

(i) the contribution as being made in relation to a taxable supply; and

(ii) the taxable supply as being charged with tax at a rate other than 0%.

(3) Subsection (1) applies to a development contribution under the Local Government Act 2002 if the requirement for the contribution is imposed on or after the day on which this Act receives the Royal assent.

Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006

Public Act	2006 No 3
Date of assent	3 April 2006
Commencement	see section 2

1 Title

This Act is the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006.

2 Commencement

(1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.

(2) Sections 267 and 279(6) are treated as coming into force on 1 April 1995.

(3) Sections 274 and 278 are treated as coming into force on 1 April 2003.

(4) Section 231 is treated as coming into force on 25 November 2003.

(5) Sections 121 and 122 are treated as coming into force on 4 June 2004.

(6) Section 281 is treated as coming into force on 1 July 2004.

(7) Sections 230(1), 234, and 270 are treated as coming into force on 21 December 2004.

(8) Sections 11(1), 12, 40, 57, 65, 80, 93, 104, 105, 143(5), 180(1), (2), and (3), 187, 191(9), (12), (21), (49), and (60), 193, 199, 202, 206, 207, 208, 210(19), 211(1) to (4) and (6) to (8), 212, 223 to 229, 237, 240, 257, 284(1) and (3), 287(4) and (5), and 303 are treated as coming into force on 1 April 2005.

(9) Section 73 is treated as coming into force on 19 May 2005.

(10) Sections 144(1) and (7), 146, and 191(5) are treated as coming into force on 21 July 2005.

(11) Sections 13, 15(2) and (3), 21, 22, 23, 25, 50, 51, 53, 68, 75, 81, 83(2), 84, 85, 87, 88, 94, 95, 100, 106, 113, 116, 117(1) and (2), 120, 123, 141, 150, 188, 191(10), (15), (17), (18) to (20), (43), (46), (47), (53), (57), and (69), and 198 are treated as coming into force on 1 October 2005.

(12) Section 191(2) and (72) is treated as coming into force on 21 December 2005.

(13) Sections 8(2), 15(1), 16, 17, 28, 29 to 37, 45, 91, 92, 97, 98, 111, 125, 131 to 134, 166 to 178, 191(6), (11), (22), (31), (51), and (70), 194(1) and (2), 197(a), and 200 come into force on 1 April 2006.

(14) Sections 7, 8(1), 14, 20, 39, 41, 44, 59, 66, 67, 83(1), 86, 110, 112, 124, 128 to 130, 142, 143(1) and (3), 145, 147(2) and (4), 148(1) and (3), 152, 153, 155, 156, 179, 180(1) and (6), 181 to 184, 185(1), 186, 191(8), (27), (28), (38), (40),

(42), (52), (55), (58), and (59), 197(b), 205, and 214 come into force on 1 July 2006.

(15) Sections 5, 42, 43, 103, 108, 117(3), 119, 191(48), (54), and (68), 210(3), (9), and (11), 211(2), (5), (7), (8)(a), and (9), 221, 222, 230(2), 254, 255, and 256 come into force on 1 October 2006.

(16) Sections 292, 293, and 297(1)(a) come into force on 31 March 2007.

(17) Section 180(7) comes into force on 1 April 2007.

(18) Sections 77, 114, 115, 118, 137 to 140, 143(2) and (4), 147(1) and (3), 148(2), 149, 160 to 163, 165, 190, 191(4), (7), (16), (26), (29), (30), (44), (45), (50), (56), (61), and (65) to (67), 194(3), 204, 210(4), (5) to (7), (8), (10), (12), (14), (17), and (18), 217, 218, 241 to 251, 258 to 260, 283(4) to (9), 291, 294 to 296, and 300 come into force on 1 October 2007.

(19) Sections 18, 19, 26, 47, 49, 127, 192, 215, 216, and 297(1)(b) come into force on 1 April 2008.

(20) Sections 61 to 64, 101, 301, and 302 come into force on 1 August 2006.

Part 3
Amendments to other Acts

Goods and Services Tax Act 1985

283 Interpretation

(1) This section amends section 2.

(2)–(9) *Amendment(s) incorporated in the Act(s).*

(10) Subsection (3) applies for taxable periods of a registered person that begin on or after the beginning of the person's 2007–08 income year.

(11) Subsections (4) to (9) apply for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's 2008–09 income year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

291 Sections 15 to 15AB replaced

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's income year corresponding to the 2008–09 tax year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

296 Branches and divisions

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's income year corresponding to the 2008–09 tax year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

297 Returns to be furnished in 2 parts for taxable period in which change in rate of tax occurs

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1)(a) applies for taxable periods ending on or after 31 March 2007.

(3) Subsection (1)(b) applies for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's income year corresponding to the 2008–09 tax year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

Taxation (Savings Investment and Miscellaneous Provisions) Act 2006

Public Act	2006 No 81
Date of assent	18 December 2006
Commencement	see section 2

1 Title

This Act is the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006.

2 Commencement

(1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.

(2) Section 209 is treated as coming into force on 30 November 1993.

(3) Section 201 is treated as coming into force on 1 April 1995.

(4) Section 207(2) is treated as coming into force on 26 July 1996.

(5) Section 207(4) is treated as coming into force on 20 May 1999.

(6) Section 206 is treated as coming into force on 1 April 2000.

(7) Section 218(1), (3), (4), and (5) is treated as coming into force on 1 October 2001.

(8) Section 205 is treated as coming into force on 26 March 2003.

(9) Sections 202, 204, and 207(3) are treated as coming into force on 1 April 2003.

(10) Section 25(1), (2), (4), (5), and (7) are treated as coming into force on 1 February 2004.

(11) Sections 6, 12, 13, 16, 17, 20(1)(a), 27, 31, 40, 58, 59(1), 60, 62, 63, 77(4), 78(1)(a), (3), (4)(a), (6), and (7), 80(1)(c) and (2), 82, 85, 88, 94, 96, 129, 138, 139, 140, 141, 152(1) and (3), 155(3), (4), (10), (11), (17), (19)(a), (21), (22), (36), and (45), 156, 158(2)(a), 166, 167, 169(3), 170, 171, 172, 179, 183, and 218(2) are treated as coming into force on 1 April 2005.

(12) Sections 19 and 195 are treated as coming into force on 21 June 2005.

(13) Sections 14, 32, 33, 37, 38, 43, 48, 49, 50, 54, 55, 56, 77(3), 86, 87, 90, 91, 92(1), (2), (4), and (6), 95, 102, 147(1) and (2), 148, 155(2), (9), and (33), 159, and 163 are treated as coming into force on 1 October 2005.

(14) Sections 22, 110, 119, 137, 155(23), and 161(2) are treated as coming into force on 1 April 2006.

(15) Sections 34, 35, 36, 135, 136, 149, 153, 155(32), 157, 177, 186, 187, and 208 are treated as coming into force on 3 April 2006.

(16) Sections 29, 39, 44, 45, 46, 92(3), (5), and (7), and 131(1) are treated as coming into force on 17 May 2006.

(17) Sections 117, 132, 151, 155(24), and 178 are treated as coming into force on 1 July 2006.

(18) Section 11 comes into force 3 months after the date on which this Act receives the Royal assent.

(19) Sections 191 and 216 come into force on 31 March 2007.

(20) Sections 5(1) and (2), 8(2), (3), (4), and (5), 24(1), 25(3), (6), (8), and (9), 26(1), 61(1), 64(1) to (3), 65(1) to (3), 66(1), 67(1) and (2), 68(1), 69(1) to (3), 70(1), 71(1), 72(1), 73(1), 74(1) to (3), 75(1) to (3), 76(1) to (3), 77(1), (2), and (6), 78(1)(b), (2), (4)(b), (5), and (8), 79(1), 80(1)(a) and (b), (3), (4), and (5), 81(1) and (2), 83(1), 89(1), 93(1) and (2), 99(1), 101(1) and (2), 142, 143, 144, 145(1), 155(5), (7), (13), (15), (16), (18), (19)(b), (29), (42), (44), and (46), 160, 162, 181, 189, and 193 come into force on 1 April 2007.

(21) Sections 145(2) to (6), 146, 155(26) and (27), and 220 to 227 come into force on 1 July 2007.

(22) Sections 4, 7, 10, 15, 18, 21, 28, 51, 97, 98, 100, 103(1), 112, 113, 114, 115, 116, 118, 120, 121, 122, 123, 124, 125, 126, 127, 128, 131(2), 133, 134, 147(3), 150, 152(2), 154, 155(20), (25), (30), (35), (37), (39), (43), and (47), 158(2)(b), 165, 176, 180, 182, 184, 185, 188, 196, 197, 198, 199, 214, 215, 219, 229, 230, 232, 233, 240, 241, 243, 244, 246, and 247 come into force on 1 October 2007.

Part 3
Amendments to other Acts and regulations

Goods and Services Tax Act 1985

214 Changes in taxable periods

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's income year corresponding to the 2008–09 tax year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

215 When change in taxable period takes effect

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1) applies for a registered person for—

(a) a taxable period that begins on or after the beginning of the registered person's income year corresponding to the 2008–09 tax year, if the registered person derives assessable income in that income year:

(b) a taxable period that begins on or after 1 April 2008, if paragraph (a) does not apply.

Taxation (Tax Administration and Remedial Matters) Act 2011

Public Act	2011 No 63
Date of assent	29 August 2011
Commencement	see section 2

1 Title

This Act is the Taxation (Tax Administration and Remedial Matters) Act 2011.

2 Commencement

(1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.

(2) Sections 219 and 222 are treated as coming into force on 1 April 1995.

(3) Sections 220 and 221 are treated as coming into force on 1 April 1997.

(4) Sections 192, 193, 194, 195, 196, 197, 198, 201, 206, 207, and 208 are treated as coming into force on 1 April 2005.

(5) Sections 199, 200, and 202 are treated as coming into force on 1 April 2007.

(6) Sections 203, 204, and 205 are treated as coming into force on 1 October 2007.

(7) Sections 4, 7, 12, 13, 17, 18, 19, 20, 22, 31, 32, 33, 34, 35, 40, 41, 45(1), (3), (4), and (6), 46, 48, 49, 50, 91, 92(1) and (3), 93, 94(1), (3), (7), (8), and (10), 96(1), (3), (4), and (5), 97(1), (2), (3), (6), and (8), 98, 99, 100, 101, 102, 103, 104, 108, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 124, 130(3), (5), (10), (15), (16), and (19), 131, 133, 135, 140, 161, and 210 are treated as coming into force on 1 April 2008.

(8) Section 130(14) is treated as coming into force on 1 January 2009.

(9) Sections 21(1) and (3), 37(1), (3), and (5), 39, 42, 44(1) and (3), 94(4), (5), (6), (9), and (11), 95, 96(2) and (6), 97(5), (7), and (9), and 130(6), (8), and (17) come into force on 30 June 2009.

(10) Sections 109 and 110 come into force on 5 January 2010.

(11) Sections 53, 54(1) and (5), 59(1) and (2), 65, 80(1), (3), (4), and (5), 106(1) and (3), and 130(9) and (18) are treated as coming into force on 1 April 2010.

(12) Section 237 comes into force on 1 July 2010.

(13) Sections 5, 11, 23, 24, 25, 26, 27, 43, and 188 are treated as coming into force on 4 September 2010.

(14) Sections 47, 130(2), and 160 are treated as coming into force on 30 September 2010.

(15) Section 136(8) is treated as coming into force on 1 October 2010.

(16) Section 45(2) and (5) are treated as coming into force on the day of introduction for the Taxation (Tax Administration and Remedial Matters) Bill.

(17) Sections 28, 29, 30, 88, 89, 107, 134, 136(1), (2), (3), (6), (7), and (9), 139, 209, 235(1)(b) and (c), (2), and (3), 236, 238, 239, 240, 241, 243, 244(2) and (3) are treated as coming into force on 1 April 2011.

(18) Section 132 is treated as coming into force on 1 May 2011.

(19) Sections 92(2), 94(2) and (12), and 97(4) and (10) come into force on 1 July 2011.

(20) Section 245 comes into force on 1 October 2011.

(21) Sections 9(3) and (5), 71, 81, 106(2) and (4), 123, 130(13) and (20), 136(4) and (5), and 138 come into force on 1 April 2012.

(22) Sections 21(2) and (4), 37(2), (4), and (6), and 44(2) and (4) come into force on 30 June 2013.

Part 3
Remedial matters and abolition of gift duty

Amendments to Goods and Services Tax Act 1985

234 Goods and Services Tax Act 1985

Sections 235 to 244 amend the Goods and Services Tax Act 1985.

235 Interpretation

(1) *Amendment(s) incorporated in the Act(s).*

(2) Subsection (1)(b) applies to supplies made on or after 1 April 2011. However, subsection (1)(b) does not apply if a person has taken a tax position—

- (a) for an adjustment period that ends before the date of the Royal assent of this Act:
- (b) in relation to the use of land to which section 21E applies:
- (c) relying on the definition of **land** in section 2(1) as it was before the amendment made by subsection (1)(b).

(3) Subsection (1)(c) applies to supplies made on or after 1 April 2011. However, subsection (1)(c) does not apply if a person takes a tax position—

- (a) in relation to a supply—
  - (i) made on or before the date of the Royal assent of this Act; and
  - (ii) to which sections 11(1)(mb) and 78F apply:
- (b) relying on the definition of **principal place of residence** in section 2(1) as it was before the amendment made by subsection (1)(c).

Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012

Public Act	2012 No 88
Date of assent	2 November 2012
Commencement	see section 2

1 Title

This Act is the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012.

2 Commencement

(1) This Act comes into force on the day on which it receives the Royal assent, except as provided in this section.

(2) Section 251(1) and (4) come into force on 1 February 1995.

(3) Section 251(2) and (5) come into force on 1 April 1998.

(4) Section 251(3) and (6) come into force on 1 October 2001.

(5) Section 173 comes into force on 17 October 2002.

(6) Section 209(2) and (3) come into force on 1 April 2003.

(7) Sections 209(1) and 214(1) come into force on 1 January 2005.

(8) Sections 170(2) and (5), 241, 242, 244, 245, 246, and 247 come into force on 1 April 2005.

(9) Section 243 comes into force on 1 April 2006.

(10) Section 248 comes into force on 1 October 2007.

(11) Sections 11, 16, 21, 23, 30, 37, 38, 39, 69, 72, 82, 84, 85(1), (2), (3), (7), and (9), 86, 115, 117, 120, 122, 124, 125, 126(1), 127(2), 134, 136, 139, 140(1), (2), and (4), 141, 143, 144, 145, 153, 154(7), (11), (12), (17), and (43), 162(3), (4), and (7), 170(3) and (6), 171(1)(b) and (d), 186, 199, and 202 come into force on 1 April 2008.

(12) Section 83 comes into force on 1 April 2009.

(13) Section 154(30) comes into force on 9 June 2009.

(14) Sections 24(1), (3), (4), and (6), 25(1), (3), (4), and (6), 28, 40, 41, 42(1), (2), (6), (7), and (8), 43(1) to (6), 44, 52, 63, 64, 65, 76, 114, 129, 131, 132, 146, and 154(8) and (44) come into force on 30 June 2009.

(15) Sections 68 and 154(40) come into force on 1 July 2009.

(16) Section 152 comes into force on 1 February 2010.

(17) Sections 98 and 100 come into force on 1 April 2010.

(18) Section 66 comes into force on 30 June 2010.

(19) Sections 31, 32, 53, 54, and 55 come into force on 1 July 2010.

(20) Section 45 comes into force on 1 August 2010.

(21) Sections 12, 13, 18, 19, 20, 29, 35, 36, 56, 57, 58, 59, 60, 61, and 73 come into force on 4 September 2010.

(22) Sections 27 and 33 come into force on 7 September 2010.

(23) Section 154(3), (4), and (42) come into force on 1 October 2010.

(24) Section 154(5) comes into force on 27 October 2010.

(25) Sections 154(22) and 207(3) come into force on 1 November 2010.

(26) Sections 154(28), 155, 156(a), and 158 come into force on 1 January 2011.

(27) Sections 78, 79, 80, 81, 111, 112, 123, 126(2) and (3), 127(1) and (3), 154(6), (9), (10), (14), (19), (27), and (32), 162(1), (2), (5), (6), and (8), 207(2) and (4), 208(2) and (3), 210, 211, 212, 214, 215, 216, 217, 218, 221, 222, 223, 224, 225, and 226 come into force on 1 April 2011.

(28) Sections 24(2) and (7), 25(2) and (7), 42(3), (4), (5), and (9), 43(7) and (8), 46, 48, 49, 50, 116, 128, and 133 come into force on 1 July 2011.

(29) Sections 90, 91, 97, 252, 253, 254, and 255 come into force on 29 August 2011.

(30) Section 208(1) comes into force on the date of introduction of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Bill.

(31) Sections 47 and 51 come into force on 1 October 2011.

(32) Section 194 comes into force on 7 March 2012.

(33) Sections 70, 85(4), (5), (6), and (8), 89, 94, 140(3), 142, 154(20) and (33), and 163(2) come into force on 1 April 2012.

(34) Section 168(1)(d) comes into force on 31 May 2012.

(35) Sections 71, 228, 229, 230, 235, and 238 come into force on 1 July 2012.

(36) Sections 6, 7, 8, 9, 10, 147, 148, 151, and 154(2), (31), (37), and (39) come into force on 1 October 2012.

(37) Sections 88, 93(2), 99, 101, 103, 104(2), 107, 118, 150, 154(18) and (29), 163(3), 166, 168(1)(a) to (c) and (e) and (3), 231, and 234 come into force on 1 April 2013.

(38) Sections 137, 154(25), 170(4), 171(3), 176, 177, 179, 180, 181, 183, 184, 185, 189, 190, 191, 192, 193, 197, 198, 200, 201, and 239 come into force on 1 April 2016 or on an earlier date set by Order in Council.

(39) Section 168(2) and (4) come into force on 1 April 2014.

Part 4
Amendments to Goods and Services Tax Act 1985

206 Goods and Services Tax Act 1985

This Part amends the Goods and Services Tax Act 1985.

209 Meaning of term supply

(1), (2) *Amendments incorporated in the Act(s)*

(3) Subsection (2) applies for taxable periods ending on or after 1 April 2003. However, subsection (2) does not apply for a person and an amount charged by them on or before 31 December 2012 if the person has, before the date of introduction of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Bill, adopted a regular practice of not charging GST on an amount charged for the late payment of an account, relying on the provisions of the Goods and Services Tax Act 1985 as they were before the amendment made by subsection (2).

221 Transitional accounting rules

(1), (2) *Amendments incorporated in the Act(s)*

(3) Subsection (2) applies for supplies made on or after 1 April 2011. However, subsection (2) does not apply for a person in relation to a tax position taken by them—

(a) in the period between 1 April 2011 and the date of introduction of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Bill; and

(b) relating to an adjustment made under either the old apportionment rules or the new apportionment rules; and

(c) relying on the provisions of the Goods and Services Tax Act 1985 as they were before the amendment made by subsection (2).

224 Nominated recipients of supplies

(1), (2) *Amendments incorporated in the Act(s)*

(3) Subsections (1) and (2) apply for supplies made on or after 1 April 2011. However, subsections (1) and (2) do not apply for a person in relation to a tax position taken by them—

(a) in the period between 1 April 2011 and the date of introduction of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Bill; and

(b) relating to an input tax deduction claimed by the person; and

(c) relying on the provisions of the Goods and Services Tax Act 1985 as they were before the amendments made by subsections (1) and (2).

Notes

1 General

This is a consolidation of the Goods and Services Tax Act 1985 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

Local Government (Auckland Council) (Transport Governance) Amendment Act 2026 (2026 No 15): section 23

Taxation (Annual Rates for 2025–26, Compliance Simplification, and Remedial Measures) Act 2026 (2026 No 8): Part 3

Parliament (Repeals and Amendments) Act 2025 (2025 No 63): section 51

Customs (Levies and Other Matters) Amendment Act 2025 (2025 No 51): Part 3

Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43): Part 3

Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9): Part 4

Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11): sections 163–168

Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024 (2024 No 9): section 14

Water Services Acts Repeal Act 2024 (2024 No 2): section 12(1)

Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68): section 6

Civil Aviation Act 2023 (2023 No 10): section 486

Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5): Part 3 (as amended by Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11) and Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9))

Te Ture mō te Hararei Tūmatanui o te Kāhui o Matariki 2022/Te Kāhui o Matariki Public Holiday Act 2022 (2022 No 14): wehenga 7/section 7

Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10): Part 2 (as amended by Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Act 2023 (2023 No 5))

Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8): sections 182–187

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

Education and Training Act 2020 (2020 No 38): section 668

Racing Industry Act 2020 (2020 No 28): section 129

Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5): sections 242–254

Partnership Law Act 2019 (2019 No 53): section 86

Kāinga Ora–Homes and Communities Act 2019 (2019 No 50): section 33

Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (2019 No 33): Part 2

Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5): sections 295–306

New Plymouth District Council (Waitara Lands) Act 2018 (2018 No 2 (L)): section 66

Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5): sections 396–402

Customs and Excise Act 2018 (2018 No 4): section 443(3)

Land Transfer Act 2017 (2017 No 30): section 250

Statutes Repeal Act 2017 (2017 No 23): section 4(2)

Fire and Emergency New Zealand Act 2017 (2017 No 17): section 197

Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14): sections 345–371 (as amended by section 415 of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018)

Senior Courts Act 2016 (2016 No 48): section 183(b)

Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27): sections 182–207

Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016 (2016 No 21): Part 3

Taxation (Annual Rates for 2015–16, Research and Development, and Remedial Matters) Act 2016 (2016 No 1): sections 273–282

Taxation (Social Housing Reform) Act 2015 (2015 No 51)

Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39): sections 185–195

Fair Trading Amendment Act 2013 (2013 No 143): section 41(2)

Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70): section 150

Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52): sections 120–146

Holidays (Full Recognition of Waitangi Day and ANZAC Day) Amendment Act 2013 (2013 No 19): section 8

Climate Change Response (Emissions Trading and Other Matters) Amendment Act 2012 (2012 No 89): section 103

Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88): Part 4

Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63): sections 234–244

Taxation (GST and Remedial Matters) Act 2010 (2010 No 130): sections 4–24, 189

Governor-General Act 2010 (2010 No 122): section 21

Taxation (Annual Rates, Trans-Tasman Savings Portability, KiwiSaver, and Remedial Matters) Act 2010 (2010 No 109): sections 191–194

Affordable Housing: Enabling Territorial Authorities Act Repeal Act 2010 (2010 No 101): section 5

Taxation (Budget Measures) Act 2010 (2010 No 27): sections 45–47, 50–53

Taxation (Consequential Rate Alignment and Remedial Matters) Act 2009 (2009 No 63): sections 145–147

Tariff Amendment Act 2009 (2009 No 62): section 9(6)

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34): sections 704–712

Māori Trustee Amendment Act 2009 (2009 No 12): section 30(2)(a)

Taxation (Business Tax Measures) Act 2009 (2009 No 5): sections 26, 27

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Taxation (Limited Partnerships) Act 2008 (2008 No 2): section 30

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