



## ANALYSIS

Title	1. Short Title 2. Interpretation
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 1988, No. 11

### An Act to amend the Film Hire Tax Act 1930

[24 March 1988

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title**—This Act may be cited as the Film Hire Tax Amendment Act 1988, and shall be read together with and deemed part of the Film Hire Tax Act 1930 (hereinafter referred to as the principal Act).

**2. Interpretation**—Notwithstanding the repeal of the principal Act by the Taxation Acts Repeal Act 1986 on the 1st day of October 1986, it is hereby declared that section 42 of the principal Act is deemed to have been amended on the 1st day of January 1981 by inserting, in their appropriate alphabetical order, the following definitions:

“‘Commonwealth company’ means a company that is constituted under the laws of any Commonwealth country and of which the majority of the directors are British subjects:

“‘Commonwealth country’ means a country that is a member of the Commonwealth of Nations; and includes every territory for whose international relations the Government of any such country is responsible:

“‘Commonwealth film’ means a film that either—

“(a) Complies with all the following requirements:

“(i) It was made by a person who was throughout the time during which the film was being made a British subject, or by 2 or more persons each of whom was at that

time a British subject, or by a Commonwealth company; and

“(ii) The studio scenes were photographed in a studio in a Commonwealth country; and

“(iii) Not less than 75 percent of the salaries, wages, and payments specifically paid for labour and services in the making of the film (excluding payments in respect of copyright and the salary or payments to one alien actor or actress or director, but including payments to the author of the scenario) has been paid to British subjects or to persons domiciled in a Commonwealth country; or

“(b) Has been registered as a British film by the United Kingdom Board of Trade:

“‘Foreign film’ means a film that is not a Commonwealth film:”.

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This Act is administered in the Inland Revenue Department.

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