Goods And Services Tax Amendment Act (No 2) 1991

Public Act 1991 No 15
Date of assent 31 March 1991

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An Act to amend the Goods and Services Tax Act 1985

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

1 Short Title

This Act may be cited as the Goods and Services Tax Amendment Act (No 2) 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 Zero-rating

(1)

(2)

(3) The following enactments are hereby consequentially repealed:

(a) Section 9(7) of the Goods and Services Tax Amendment Act 1986:

(b) Section 4(4) and (5) of the Goods and Services Tax Amendment Act 1990.

(4) This section shall apply to supplies made on or after the 1st day of October 1986.

(5) Notwithstanding anything in the Designs Act 1953, the Patents Act 1953, the Trade Marks Act 1953, the Plant Variety Rights Act 1987, or any regulations made under any of those Acts, where—

(a) The existence or continuation of any right or the validity or lawfulness of any matter or thing, being any—

(i) Design right, registration of design, or application under the Designs Act 1953, or any other right, matter, or thing relating to designs for which fees are payable under that Act; or

(ii) Patent, grant of patent, or application under the Patents Act 1953, or any other right, matter, or thing relating to patents for which fees are payable under that Act; or

(iii) Trade mark, registration of trade mark, or application under the Trade Marks Act 1953, or any other right, matter, or thing relating to trade marks for which fees are payable under that Act; or

(iv) Plant variety right, grant of such rights, or application under the Plant Variety Rights Act 1987, or any other right, matter, or thing relating to plant variety rights for which fees are payable under that Act; or

(v) Right or other matter or thing whose validity or lawfulness is consequential on or relates to any of the matters referred to in subparagraphs (i) to (iv) of this paragraph;—

depends or depended on the payment of any fee under any of those Acts or regulations made under those Acts; and

(b) The full amount of any such fee was not paid, or was not paid at the appropriate time, by reason of the amount of

any goods and services tax payable not having been paid as part of or in respect of that fee (being tax that was payable pursuant to the principal Act before its amendment by this section or by section 3(1) to (3) of the Goods and Services Tax Amendment Act (No 3) 1991); and

(c) Any such amount of goods and services tax would not have been payable as part of or in respect of that fee if this section or section 3(1) to (3) of the Goods and Services Tax Amendment Act (No 3) 1991 had been in force at the time the fee was paid,—

then those rights, matters, and things, and any dealings in relation to those rights, matters, and things by the Patent Office or the Plant Variety Rights Office, are hereby deemed to be as valid and as lawfully made or done as they would be if, at the time the relevant fee was paid, the full amount of that fee (including any goods and services tax payable) had been paid.

Subsection (2) was repealed, as from 28 June 1991, by section 3(3) Goods and Services Tax Amendment Act (No 3) 1991.

Subsections (5)(b) and (c) were amended, as from 28 June 1991, by inserting the words "or by section 3(1) to (3) of the Goods and Services Tax Amendment Act (No 3) 1991" by section 3(4) Goods and Services Tax Amendment Act (No 3) 1991 (1991 No 48).

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Section 3 was repealed by section 9(3) Goods and Services Tax Amendment Act 1996 (1996 No 59) with application as from 1 April 1997.