

# **Goods and Services Tax Amendment Act 1994**

Public Act 1994 No 77  
Date of assent 14 September 1994

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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 and commencement**

- (1) This Act may be cited as the Goods and Services Tax Amendment Act 1994, 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) Except as provided in section 3(5) and (6) of this Act, this Act shall be deemed to have come into force on the 1st day of July 1994.

**2 Interpretation**

This section amended the definitions of **Associated person** and **non-profit body** in section 2(1) of the principal Act.

**3 Zero-rating**

- (1)
- (2)
- (3)
- (4) Section 4 of the Goods and Services Tax Amendment Act (No 2) 1992 is hereby consequentially repealed.
- (5) Subsections (1) and (4) of this section shall apply with respect to supplies made on or after the 14th day of December 1992, other than supplies that have been—
  - (a) Charged at the rate of zero percent pursuant to section 11(1)(b) of the principal Act (as in force before the enactment of this section); and
  - (b) Included as such in a return furnished on or before—
    - (i) Where the supply was made during a taxable period for which the due date to furnish a return falls after the 7th day of July 1994, the due date for that return:
    - (ii) In any other case, the 7th day of July 1994.
- (6) Subsections (2) and (3) of this section shall apply with respect to supplies made on or after the day on which this Act receives the Royal assent.

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