Rates Rebate Amendment Act 2025

Public Act	2025 No 31
Date of assent	27 June 2025
Commencement	see section 2

Contents

		Page
1	Title	1
2	Commencement	2
3	Principal Act	2
	Part 1 **Amendments about SuperGold Card income abatement threshold**	
4	Section 2 amended (Interpretation)	2
5	Section 3 amended (Rates rebate)	2
6	Section 5 amended (Applications to territorial authority for rates rebate)	2
	Part 2 **Amendments about savings**	
7	New section 2A inserted (Transitional, savings, and related provisions)	3
	2A Transitional, savings, and related provisions	3
8	New Schedule 1 inserted	3
	Schedule **New Schedule 1 inserted**	4

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Rates Rebate Amendment Act 2025.

2 Commencement

This Act comes into force on 1 July 2025 immediately after the Rates Rebate (Specified Amounts) Order 2025 comes into force.

3 Principal Act

This Act amends the Rates Rebate Act 1973.

Part 1
Amendments about SuperGold Card income abatement threshold

4 Section 2 amended (Interpretation)

In section 2(1), insert in their appropriate alphabetical order:

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

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

5 Section 3 amended (Rates rebate)

(1) In section 3(1)(a)(ii), replace "$32,210, that last-mentioned amount" with "the ratepayer's income abatement threshold, the amount of that threshold".

(2) After section 3(1), insert:

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

(a) $45,000 for a ratepayer who, at the time the ratepayer applies for the rebate, is a SuperGold Card cardholder; or

(b) $32,210 for any other ratepayer.

(3) In section 3(2), after "subsection (1)", insert "or (1AA)".

6 Section 5 amended (Applications to territorial authority for rates rebate)

Replace section 5(6) with:

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

(a) the ratepayer's income:

(b) the income of any other person:

(c) the occupancy of the property:

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

Part 2
Amendments about savings

7 New section 2A inserted (Transitional, savings, and related provisions)

After section 2, insert:

2A Transitional, savings, and related provisions

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

8 New Schedule 1 inserted

Insert the Schedule 1 set out in the Schedule of this Act as the first schedule to appear after the last section of the principal Act.

Schedule
New Schedule 1 inserted

s 8

Schedule 1
Transitional, savings, and related provisions

s 2A

Part 1
Provisions relating to Rates Rebate Amendment Act 2025

1 Saving

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

Legislative history

22 May 2025	Introduction (Bill 162–1), first reading, second reading
4 June 2025	Committee of the whole House
24 June 2025	Third reading
27 June 2025	Royal assent

This Act is administered by the Department of Internal Affairs.

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2025