



## Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2005

Silvia Cartwright, Governor-General

### Order in Council

At Wellington this 13th day of June 2005

Present:

Her Excellency the Governor-General in Council

Pursuant to section 19AB of the Goods and Services Tax Act 1985, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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#### Order

- 1 Title**  
This order is the Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2005.

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**2 Commencement**

This order comes into force on 1 July 2005.

**3 Expiry**

This order expires on the close of 30 June 2009.

**4 Specified local authorities to continue accounting on payments basis for specified period**

A local authority specified in the Schedule may continue to account for tax payable on a payments basis under section 19 of the Goods and Services Tax Act 1985 on and after 1 July 2005 until the close of 30 June 2009.

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**Schedule  
Specified local authorities**

Far North District Council  
Gisborne District Council  
Kaipara District Council  
Opotiki District Council  
Ruapehu District Council  
Waitomo District Council  
Western Bay of Plenty District Council  
Whakatane District Council

Diane Morcom,  
Clerk of the Executive Council.

**Explanatory note**

*This note is not part of the order, but is intended to indicate its general effect.*

This order, which comes into force on 1 July 2005 and expires on the close of 30 June 2009, specifies local authorities that may continue to account for tax payable on a payments basis under section 19 of the Goods and Services Tax Act 1985 until the close of 30 June 2009.

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Explanatory note

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Section 19 of that Act requires registered persons to account for tax payable on an invoice basis for the purpose of section 20 of that Act. However, the Commissioner of Inland Revenue may direct that specified persons account for tax payable on a payments basis.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 16 June 2005.  
This order is administered in the Inland Revenue Department.

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