



Goods and Services Tax (Local Authorities Accounting on Payments Basis) Order 2009

Rt Hon Dame Sian Elias, Administrator of the Government

Order in Council

At Wellington this 22nd day of June 2009

Present:

Her Excellency the Administrator of the Government in Council

Pursuant to section 19AB of the Goods and Services Tax Act 1985, Her Excellency the Administrator of the Government, 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 2009.

2 Commencement

This order comes into force on 1 July 2009.

3 Expiry

This order expires on the close of 30 June 2013.

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 2009 until the close of 30 June 2013.

Schedule Specified local authorities

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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

Rebecca Kitteridge,
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 2009 and expires on the close of 30 June 2013, 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 2013.

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 local authorities specified in this Order account for tax payable on a payments basis.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 25 June 2009.

This order is administered by the Inland Revenue Department.
