



## ANALYSIS

<p>Title</p> <p>1. Short Title</p> <p style="text-align: center;"><b>PART I</b></p> <p style="text-align: center;"><b>TRANSITIONAL QUARTER</b></p> <p>2. Application</p> <p>3. Unauthorised expenditure</p> <p>4. Statement of public accounts</p> <p>5. Audit Office report on public accounts</p> <p>6. Departmental reports for transitional quarter</p> <p style="text-align: center;"><b>PART II</b></p> <p style="text-align: center;"><b>INCOME TAX</b></p> <p>7. This Part to be read with Income Tax Act 1976</p> <p>8. Export-market development and tourist promotion incentive</p> <p>9. Export-market development activities incentive for self-employed taxpayers</p> <p>10. Credit of tax for imputation credit</p> <p>11. Basic rates of tax</p> <p>12. Transitional provisions in relation to provisional tax</p> <p style="text-align: center;"><b>PART III</b></p> <p style="text-align: center;"><b>GOODS AND SERVICES TAX</b></p> <p>13. This Part to be read with Goods and Services Tax Act 1985</p> <p>14. Interpretation</p> <p>15. Imposition of goods and services tax on supply</p> <p>16. Value of supply of goods and services</p> <p>17. Imposition of goods and services tax on imports</p> <p>18. Imposition of goods and services tax on goods liable to excise duty and supplied at "in bond" prices</p> <p>19. Calculation of tax payable</p> <p>20. Effects of imposition or alteration of tax</p> <p>21. Returns to be furnished in 2 parts for taxable period in which change in rate of tax occurs</p> <p>22. Adjustments to tax payable following change in rate of tax for persons</p>	<p>furnishing returns on payments basis, or receiving payments for secondhand goods</p> <p>23. <i>New sections inserted in principal Act</i></p> <p style="padding-left: 20px;">78c. Change in accounting basis coinciding with or occurring after change in rate of tax</p> <p style="padding-left: 20px;">78d. Liability to pay past tax, etc., not affected by alteration in the law</p> <p style="text-align: center;"><b>PART IV</b></p> <p style="text-align: center;"><b>EXCISE DUTY</b></p> <p>24. This Part to be read with Customs Act 1966</p> <p>25. Excise duty on motor vehicles</p> <p>26. Excise duty on petroleum products</p> <p style="text-align: center;"><b>PART V</b></p> <p style="text-align: center;"><b>AMENDMENTS TO SOCIAL SECURITY ACT 1964, ETC.</b></p> <p>27. Sections and Schedules to be read with Social Security Act 1964</p> <p>28. Costs incurred by Authority</p> <p>29. Rates of national superannuation</p> <p>30. Rates of benefits, etc., may be increased by Order in Council</p> <p>31. Unemployment benefits</p> <p>32. Rates of unemployment benefits</p> <p>33. New sections inserted</p> <p style="text-align: center;"><i>Training Benefits</i></p> <p style="padding-left: 20px;">60A. Training benefits</p> <p style="padding-left: 20px;">60B. Rates of training benefits</p> <p style="padding-left: 20px;">60C. Period for which training benefit payable</p> <p>34. Telephone-service-rental allowance</p> <p>35. Inserting references to training benefit</p> <p>36. New Schedules substituted</p> <p>37. Amending Twentieth Schedule</p> <p>38. Amending Income Tax Act 1976</p> <p>39. Order validated and confirmed Schedules</p>
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**An Act to make provision with respect to public finance  
and other matters**

[23 March 1989

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

**1. Short Title**—This Act may be cited as the Finance Act 1989.

PART I

TRANSITIONAL QUARTER

**2. Application**—This Part of this Act relates to the period commencing on the 1st day of April 1989 and ending with the 30th day of June 1989 (hereinafter referred to in this Part of this Act as the transitional quarter).

**3. Unauthorised expenditure**—(1) Where, during the transitional quarter, it is desirable that public money should be expended in excess of or without the appropriation of Parliament, the Minister of Finance may approve the expenditure out of the Public Account, or any account outside the Public Account, of such sum or sums as the Minister of Finance considers necessary.

(2) The Treasury shall advise the Audit Office of all expenditure approved under this section, whereupon, notwithstanding section 53 (1) of the Public Finance Act 1977, the money may be issued and applied accordingly.

(3) Notwithstanding subsection (1) or subsection (2) of this section, the total of all sums issued and applied under this section in the transitional quarter shall not exceed a sum equal to 2½ percent of all sums issued and applied under section 2 of the Imprest Supply Act 1989.

(4) All sums issued and applied under this section shall be charged as unauthorised expenditure to such accounts or funds as the Minister of Finance directs.

(5) Without affecting the validity of any expenditure lawfully made under the foregoing provisions of this section, a statement of any expenditure under this section shall be included in—

- (a) The public accounts for the transitional quarter; and
- (b) An Appropriation Bill for both the transitional quarter and the financial year beginning on the 1st day of July 1989 for sanction by Parliament.

**4. Statement of public accounts**—(1) The Treasury shall, as soon as practicable after the end of the transitional quarter but not later than the 31st day of August 1989, prepare and

forward to the Audit Office a statement of the public accounts for the transitional quarter.

(2) The statement of the public accounts for the transitional quarter shall contain—

- (a) A statement of the receipts and payments of the accounts and funds comprising the Public Account for the transitional quarter; and
- (b) A statement showing the expenditure relating to each vote as set out in the estimates of expenditure for the transitional quarter, and the amount (if any) under-expended or over-expended in each case; and
- (c) A statement showing the amounts outstanding (including accretions from investments by way of bonus shares or capitalised interest) of any money paid out of the Public Account by way of advances or loans to, or for the purchase of shares or the provision of fixed capital in, any company or Government agency; and
- (d) A statement of the public debt, together with a statement of all guarantees, indemnities, and securities given by the Minister of Finance on behalf of the Crown that remain contingent liabilities at the end of the transitional quarter; and
- (e) Such other information and statements as would be required, by sections 46, 56, and 86 and any other provision of the Public Finance Act 1977 or any other provision of any other Act, to be included in the statement of the public accounts for the transitional quarter if that statement were a statement of the public accounts for a financial year.

(3) The statement specified in subsection (2) (a) of this section shall include all payments made, and money received, by imprestees that can be incorporated in the books of the Treasury for the transitional quarter. Imprests that are unaccounted for at the end of the transitional quarter shall be shown as imprests outstanding.

(4) The payments referred to in subsection (2) (a) of this section shall not include the investment of any money under section 41 (3) or section 50 of the Public Finance Act 1977. The total of such investments outstanding at the end of the transitional quarter shall be shown in the public accounts for the transitional quarter in such manner as the Minister of Finance directs.

(5) Nothing in section 65 of the Public Finance Act 1977 shall apply in respect of the statement of the public accounts for the transitional quarter.

**5. Audit Office report on public accounts**—(1) The Audit Office shall, not later than the 30th day of September 1989,—

(a) Enface on the statement forwarded to it pursuant to section 4 (1) of this Act a report stating whether or not, in its opinion, the statement properly reflects the financial transactions for the transitional quarter, and any other remarks that it thinks fit to make; and

(b) Return the statement to the Treasury.

(2) The Minister of Finance shall lay the statement of the public accounts for the transitional quarter before the House of Representatives not later than the 6th sitting day of the House of Representatives after the day on which the statement is returned by the Audit Office to the Treasury.

(3) Nothing in section 66 of the Public Finance Act 1977 applies in respect of the public accounts for the transitional quarter.

**6. Departmental reports for transitional quarter**—

(1) Where any Act requires the preparation of an annual report on the operations of a Government department (within the meaning of the Public Finance Act 1977), the person who is responsible under that Act for the preparation of that report shall, as soon as practicable after the end of the transitional quarter, give to the Minister in charge of that Government department a report on the operations of that Government department for the transitional quarter.

(2) The Minister in charge of the Government department shall lay a copy of the report before the House of Representatives as soon as practicable after its receipt by the Minister.

## PART II

### INCOME TAX

**7. This Part to be read with Income Tax Act 1976**—This Part of this Act shall be read together with and deemed part of the Income Tax Act 1976 (in this Part referred to as the principal Act).

**8. Export-market development and tourist promotion incentive**—(1) Section 156F (2c) of the principal Act (as inserted by section 21 (2) of the Income Tax Amendment Act 1986 and amended by section 13 (b) of the Income Tax Amendment Act (No. 2) 1988) is hereby amended by omitting the expression “35 percent”, and substituting the expression “40 percent”.

(2) The Income Tax Amendment Act (No. 2) 1988 is hereby consequentially amended by repealing section 13 (b).

**9. Export-market development activities incentive for self-employed taxpayers**—(1) Section 156G (2c) of the principal Act (as inserted by section 22 (3) of the Income Tax Amendment Act 1986 and amended by section 14 (b) of the Income Tax Amendment Act (No. 2) 1988) is hereby amended by omitting the expression “35 percent”, and substituting the expression “40 percent”.

(2) The Income Tax Amendment Act (No. 2) 1988 is hereby consequentially amended by repealing section 14 (b).

**10. Credit of tax for imputation credit**—(1) Section 394ZE (3) (b) of the principal Act (as inserted by section 55 of the Income Tax Amendment Act (No. 5) 1988) is hereby amended by omitting item b of the formula, and substituting the following item:

“b is the rate of tax deduction on payment of extra emoluments, expressed as a percentage, stated in clause 9 of the Second Schedule to this Act and applying for the income year.”

(2) This section shall apply to the tax on income derived in the income year commencing on the 1st day of April 1989 and in every subsequent year.

**11. Basic rates of tax**—(1) Part A of the First Schedule to the principal Act (as amended by section 22 (1) of the Income Tax Amendment Act (No. 2) 1988) is hereby amended—

- (a) By omitting from clause 2 the expression “33c”, and substituting the expression “38c”;
- (b) By omitting from clause 3 (b) the expression “12.5c”, and substituting the expression “17.5c”;
- (c) By omitting from clause 4 the expression “33c”, and substituting the expression “38c”;
- (d) By omitting from clause 5 the expression “33c”, and substituting the expression “38c”;
- (e) By omitting from clause 6 the expression “20c”, and substituting the expression “25c”;
- (f) By omitting from clause 7 the expression “28c”, and substituting the expression “33c”;
- (g) By omitting from clause 8 the expression “33c”, and substituting the expression “38c”;
- (h) By omitting from clause 9c the expression “28c”, and substituting the expression “33c”.

(2) Clause 9 of Part A of the First Schedule to the principal Act is hereby amended by omitting paragraphs (a) and (b) and the words “whichever is the greater”, and substituting the expression “33c”.

(3) The Income Tax Amendment Act (No. 2) 1988 is hereby consequentially amended by repealing section 22 (1).

(4) This section shall apply to the tax on income derived in the income year commencing on the 1st day of April 1989 and in every subsequent year.

**12. Transitional provisions in relation to provisional tax**—(1) Notwithstanding section 377 (1) of the principal Act but subject to sections 377 (2) and 377 (3) of the principal Act, the amount of provisional tax payable by a person who derives income subject to the provisions of any of clauses 2, 4, 5, 6, 7, 8, and 9c of Part A of the First Schedule to the principal Act in respect of the income derived in the income year ending with the 31st day of March 1990 shall be an amount equal to the residual income tax payable by that person in respect of the income derived in the income year ending with the 31st day of March 1989 multiplied by the following factor:

$$\frac{110}{100} \times \frac{a}{b}$$

where—

- a is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1990; and
- b is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1989.

(2) Notwithstanding anything in the principal Act, in respect of the income derived by a person whose income is subject to the provisions of any of clauses 2, 4, 5, 6, 7, 8, and 9c of Part A of the First Schedule to the principal Act in the income year ending with the 31st day of March 1989, and in respect of any instalment of provisional tax to which section 381 of the principal Act applies, section 381 (as so substituted) shall apply as if the expression “the amount equal to 120 percent of the residual income tax which the taxpayer was liable to pay in respect of the income derived in the year immediately preceding the preceding income year” in both places where it occurs in the said section 381 were the expression “the amount equal to 120 percent of the residual income tax that the taxpayer was liable to pay in respect of the income derived in

the income year immediately preceding the preceding income year multiplied by the following fraction:

$$\frac{a}{b}$$

where—

- a is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1989; and
- b is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1987.”

(3) Notwithstanding anything in the principal Act, in respect of the income derived by a person whose income is subject to the provisions of any of clauses 2, 4, 5, 6, 7, 8, and 9c of Part A of the First Schedule to the principal Act in the income year ending with the 31st day of March 1990, and in respect of any instalment of provisional tax to which section 381 of the principal Act applies, section 381 (as so substituted) shall apply as if the expression “the amount equal to 120 percent of the residual income tax which the taxpayer was liable to pay in respect of the income derived in the year immediately preceding the preceding income year” in both places where it occurs in the said section 381 were the expression “the amount equal to 120 percent of the residual income tax that the taxpayer was liable to pay in respect of the income derived in the income year immediately preceding the preceding income year multiplied by the following fraction:

$$\frac{a}{b}$$

where—

- a is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1990; and
- b is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1988.”

(4) Notwithstanding anything in the principal Act, in respect of the income derived by a person whose income is subject to the provisions of any of clauses 2, 4, 5, 6, 7, 8, and 9c of Part A of the First Schedule to the principal Act in the income year ending with the 31st day of March 1991, and in respect of any instalment of provisional tax to which section 381 of the principal Act applies, section 381 (as so substituted) shall apply as if the expression “the amount equal to 120 percent of the

residual income tax which the taxpayer was liable to pay in respect of the income derived in the year immediately preceding the preceding income year” in both places where it occurs in the said section 381 were the expression “the amount equal to 120 percent of the residual income tax that the taxpayer was liable to pay in respect of the income derived in the income year immediately preceding the preceding income year multiplied by the following fraction:

$$\frac{a}{b}$$

where—

- a is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1991; and
- b is the basic rate of tax for every \$1 of income derived by that person during the income year ending with the 31st day of March 1989.”

(5) Sections 75 (4) and 75 (6) of the Income Tax Amendment Act (No. 5) 1988 are hereby amended by inserting, after the words “natural person” in each case, the words “, other than a natural person who derives income subject to the provisions of any of clauses 2, 4, 5, 6, and 9c of Part A of the First Schedule to the principal Act,”.

(6) Notwithstanding section 377 (1) of the principal Act, but subject to sections 377 (2) and 377 (3) of the principal Act, the amount of provisional tax payable by any Maori authority on any income subject to clause 3 (b) of Part A of the First Schedule to the principal Act in respect of the income derived in the income year commencing on the 1st day of April 1989 shall be the amount as determined under Part XII of the principal Act, increased by 40 percent of that amount.

(7) Section 75 (5) of the Income Tax Amendment Act (No. 5) 1988 is hereby repealed.

(8) This section shall come into force on the 7th day of July 1989 and shall apply to all provisional tax due and payable on or after that date.

### PART III

#### GOODS AND SERVICES TAX

**13. This Part to be read with Goods and Services Tax Act 1985**—(1) This Part of this Act shall be read together with and deemed part of the Goods and Services Tax Act 1985 (in this Part referred to as the principal Act).



(2) Except where this Part of this Act otherwise provides, this Part of this Act shall come into force on the date on which this Act receives the Royal assent.

**14. Interpretation**—Section 2 (1) of the principal Act is hereby amended by inserting in paragraph (c) of the definition of the term “input tax”, after the words “tax fraction”, the words “(being the tax fraction applicable at the time of supply within the meaning of section 9 or any other provision of this Act)”.

**15. Imposition of goods and services tax on supply**—(1) Section 8 (1) of the principal Act is hereby amended by omitting the expression “10 percent”, and substituting the expression “12.5 percent”.

(2) This section shall come into force on the 1st day of July 1989 and shall apply to supplies made on and after that date.

**16. Value of supply of goods and services**—(1) Section 10 (6) of the principal Act (as inserted by section 8 (6) of the Goods and Services Tax Amendment Act 1986) is hereby amended by omitting the expression “6 percent” in both places where it occurs, and substituting in each case the expression “7.5 percent”.

(2) This section shall come into force on the 1st day of July 1989 and shall apply to supplies made on and after that date.

**17. Imposition of goods and services tax on imports**—(1) Section 12 (1) of the principal Act is hereby amended by omitting the expression “10 percent”, and substituting the expression “12.5 percent”.

(2) This section shall come into force on the 1st day of July 1989, and shall apply to the importation of goods on and after that date.

**18. Imposition of goods and services tax on goods liable to excise duty and supplied at “in bond” prices**—(1) Section 13 (1) of the principal Act is hereby amended by omitting the expression “10 percent”, and substituting the expression “12.5 percent”.

(2) This section shall come into force on the 1st day of July 1989 and shall apply to supplies made on and after that date.

**19. Calculation of tax payable**—Section 20 of the principal Act is hereby amended by inserting, after subsection (3A), the following subsection:

“(3B) Notwithstanding anything in subsection (3) of this section, in calculating the amount of tax payable by a registered person in respect of any taxable period, no amount of input tax attributable to the taxable period in respect of the supply of any secondhand goods to that registered person on or after the 1st day of July 1989 and before the 1st day of April 1990 shall be deducted from the amount of output tax of a registered person where those goods were supplied by that registered person on or after the 21st day of March 1989 and before the 1st day of July 1989, unless the registered person satisfies the Commissioner—

- “(a) That each supply referred to in this subsection has been made to and by the registered person in the normal course of the taxable activity carried on by that registered person; and
- “(b) That each such supply has been made to and by that registered person otherwise than for the purpose of enabling that registered person to claim a deduction of input tax at the higher of the rates of tax applicable at the time of any of those supplies.”

**20. Effects of imposition or alteration of tax**—Section 78 (2) of the principal Act is hereby amended by omitting the proviso (as added by section 34 (2) of the Goods and Services Tax Amendment Act 1986), and substituting the following provisos:

“Provided that this subsection shall not apply where that contract or agreement is entered into after the expiry of the period of 3 months that commences with the coming into force of the alteration in the law:

“Provided further that this subsection shall not apply to require a public authority to alter any amount agreed to be paid by the authority in respect of any supply of goods and services where the consideration for that supply is in the nature of a grant or subsidy.”

**21. Returns to be furnished in 2 parts for taxable period in which change in rate of tax occurs**—(1) Section 78A (1) of the principal Act (as inserted by section 4 (1) of the Goods and Services Tax Amendment Act (No. 3) 1988) is hereby amended by inserting, after the words “date on which the new rate comes into force” where they first occur, the words “(other than a person with a taxable period commencing within 7 days before or after the day immediately preceding

that date who furnishes returns in accordance with subsection (5) of this section)".

(2) Section 78A of the principal Act (as so inserted) is hereby amended by adding the following subsection:

"(5) Any registered person who, pursuant to a determination of the Commissioner under section 15 (7) of this Act, has a taxable period that ends within 7 days before or after the day immediately preceding the date on which a new rate of tax comes into force may, upon written notification to the Commissioner, disregard that determination in relation to the 2 taxable periods that, but for that determination, would have—

"(a) Ended with the day immediately preceding the date on which the new rate comes into force; or

"(b) Commenced with the day on which the new tax rate comes into force;—

and where a person so notifies the Commissioner, that person shall accordingly furnish returns in respect of those 2 taxable periods as if—

"(c) The earlier of those periods ended with the day immediately preceding the date on which the new rate of tax comes into force; and

"(d) The later of those periods commenced on the day on which the new rate of tax comes into force."

## **22. Adjustments to tax payable following change in rate of tax for persons furnishing returns on payments basis, or receiving payments for secondhand goods—**

(1) Section 78B of the principal Act (as inserted by section 4 (1) of the Goods and Services Tax Amendment Act (No. 3) 1988) is hereby amended by repealing subsections (1) and (2), and substituting the following subsections:

"(1) Where there is a change in the rate of tax imposed by section 8 of this Act,—

"(a) Any payments that are made or received by a registered person on or after the date on which the new rate comes into force, to the extent that—

"(i) Any such payment is made or received in respect of any qualifying supply referred to in subsection (2A) (a) of this section by a registered person who, as at that date, is required to account for tax payable on a payments basis; or

"(ii) Any such payment is made in respect of any qualifying supply of secondhand goods referred to in subsection (2A) (b) of this section by a registered person who, as at that date, is required to account

for tax payable on an invoice basis,— shall be deemed, notwithstanding any other provision of this Act, to be consideration for a supply made or received by that registered person on or after the date on which the new rate of tax comes into force, and the amount of any input tax or output tax in respect of any such supply shall accordingly be determined on the basis of the new rate of tax; but

“(b) The amount of tax payable under section 20 of this Act by any registered person referred to in paragraph (a) of this subsection who makes or receives a qualifying supply shall be adjusted by an amount calculated in accordance with this section.

“(2) Where subsection (1) (b) of this section requires an adjustment to be made of the amount of tax payable by a registered person,—

“(a) The calculation of the adjustment shall be recorded in a form prescribed by the Commissioner; and

“(b) The registered person shall furnish that prescribed form to the Commissioner together with—

“(i) That person’s Part I return furnished under section 78A of this Act; or

“(ii) If the person is not required to furnish a Part I return, the return for the taxable period ending with the day preceding the date on which the new rate of tax comes into force.

“(2A) For the purposes of this section, the term ‘qualifying supply’ means—

“(a) In relation to a person who, as at the date on which the new rate of tax comes into force, is required to account for tax payable on a payments basis,—

“(i) Any taxable supply made by the registered person; or

“(ii) Any taxable supply made to the registered person; or

“(iii) Any supply made to the registered person that is a supply of secondhand goods to which paragraph (c) of the definition of the term ‘input tax’ in section 2 (1) of this Act applies; or

“(iv) Any supply made by the registered person that is a specified supply within the meaning of section 86 of this Act; and

“(b) In relation to a person who, as at the date on which the new rate of tax comes into force, is required to

account for tax payable on an invoice basis, any supply made to the registered person that is a supply of secondhand goods to which paragraph (c) of the definition of the term 'input tax' in section 2 (1) of this Act applies,—

to the extent that—

“(c) As at the commencement of the day on which the new rate of tax comes into force, the consideration for the supply—

“(i) Remains unpaid; and

“(ii) Has not been written off by the registered person as a bad debt; and

“(d) The supply is not required to be taken into account (otherwise than pursuant to this section) in calculating the tax payable by the registered person in respect of—

“(i) That part of the taxable period in which the new rate of tax comes into force that is required by section 78A of this Act to be covered by a Part I return; or

“(ii) Any other taxable period ending before the new rate of tax comes into force; and

“(e) The supply is not charged with tax at the rate of zero percent; and

“(f) The supply, in the case of a supply made to the registered person, is a supply in respect of which—

“(i) A tax invoice or debit note or credit note has been provided in accordance with sections 24 and 25 of this Act and is held by that registered person at the time the prescribed form is furnished in accordance with subsection (2) of this section; or

“(ii) A tax invoice is not required to be issued pursuant to section 24 (5) or section 24 (6) of this Act, or a debit note or credit note is not required to be issued pursuant to section 25 of this Act; or

“(iii) Sufficient records are maintained as required pursuant to section 24 (7) of this Act, where the supply is a supply of secondhand goods to which that section relates.”

(2) Section 78B (4) of the principal Act is hereby amended by omitting the expression “subsection (1) (c)”, and substituting the expression “subsection (2) (b)”.

**23. New sections inserted in principal Act**—The principal Act is hereby amended by inserting, after section 78B, the following sections:

**“78c. Change in accounting basis coinciding with or occurring after change in rate of tax**—(1) Where—

“(a) There is a change in the rate of tax imposed by section 8 of this Act; and

“(b) A registered person is required pursuant to section 78A of this Act to furnish both a Part I return and a Part II return for any taxable period during which the new rate of tax comes into force; and

“(c) The Commissioner has during that taxable period, at any time before the date on which the new rate of tax comes into force, directed the person to change from an invoice basis to a payments basis, or from a payments basis to an invoice basis, pursuant to section 19 of this Act,—

the provisions of section 19 of this Act (except subsection (5) of that section) shall have effect in respect of that registered person as if each of the periods for which a Part I return or a Part II return is required to be made were a separate taxable period, and the Commissioner’s direction shall have effect from the commencement of the period for which a Part II return is required to be furnished.

“(2) Where the Commissioner directs a change in accounting basis for any registered person pursuant to section 19 of this Act at any time after a new rate of tax comes into force,—

“(a) For the purpose of determining under subsections (7) and (8) of section 19 of this Act the amount of any input tax deducted and output tax accounted for, and any input tax that would have been deducted and output tax that would have been accounted for if the person had been accounting for tax payable on a different basis,—

“(i) The amount of any such input tax in respect of any taxable supply, or any supply of secondhand goods to which paragraph (c) of the definition of ‘input tax’ in section 2(1) of this Act, shall be deemed to be an amount equal to the new tax fraction (being the tax fraction as calculated in accordance with section 2 of this Act immediately after the coming into force of the new rate of tax) of the consideration in money for the supply or for the secondhand goods; and

“(ii) The amount of any such output tax in respect of any taxable supply shall be deemed to be an amount equal to that new tax fraction of the consideration in money for the supply,— notwithstanding that the supply may have occurred during any taxable period or part of a taxable period occurring before the date on which the new rate came into force; and

“(b) For the purpose of determining the amount of any such input or output tax deducted or accounted for, or that would have been deducted or accounted for, no account shall be taken of the amount of any adjustment under section 78B of this Act.

**“78D. Liability to pay past tax, etc., not affected by alteration in the law—**Except as otherwise expressly provided in any enactment, the repeal or amendment of any provision of this Act shall not affect any liability or right of any person or of the Crown that existed under that provision immediately before its repeal or amendment, and in particular,—

“(a) Any liability to tax, or to any fine or penalty, of any person pursuant to the repealed or amended provision, and the right of the Crown to any revenue, tax, fee, fine, or penalty pursuant to the repealed or amended provision, shall not be affected by the repeal or amendment; and

“(b) All acts and proceedings for the assessment or recovery of any revenue, tax, fine, or penalty assessed or assessable or paid or payable pursuant to the repealed or amended provision, and all proceedings in respect of offences committed or alleged to be committed in respect of the repealed or amended provision, may be instituted or continued as if the provision had not been repealed or amended.”

#### PART IV

##### EXCISE DUTY

**24. This Part to be read with Customs Act 1966—**This Part of this Act and the First and Third Schedules to this Act shall be read together with and deemed part of the Customs Act 1966 (in this Part referred to as the principal Act).

**25. Excise duty on motor vehicles—**(1) The Third Schedule to the principal Act (as substituted by clause 5 of the

Customs Tariff (Harmonised System) Amendment Order 1987 and amended by section 4 of the Customs Amendment Act 1988 and clause 5 of the Customs Tariff (Miscellaneous) Order 1988) is hereby amended by omitting so much as relates to excise item 99.80.00j, and substituting the item, description, and rate of duty specified in the First Schedule to this Act.

(2) The First Schedule to the Tariff Act 1988 is hereby consequentially amended—

(a) By repealing the rates of duty in respect of Tariff items 8703.21.19, 8703.22.09, 8703.23.09, 8703.24.09, 8703.31.09, 8703.32.09, 8703.33.09, 8703.90.09, 8704.21.11, 8704.31.11, and 8704.90.11, and substituting the rates of duty set out opposite those items in the Second Schedule to this Act:

(b) By omitting from footnote 1 to Chapter 87 the expression “15 percent”, and substituting the expression “7.5 percent”.

(3) This section shall be deemed to have come into force on the 22nd day of March 1989.

**26. Excise duty on petroleum products—**(1) The Third Schedule to the principal Act (as so substituted and amended) is hereby further amended by omitting so much as relates to excise items 99.75.15c, 99.75.20k, 99.75.35h, 99.75.50a, 99.75.60j, and 99.75.65k, and substituting the item, description, and rates of duty specified in the Third Schedule to this Act.

(2) The Third Schedule to the principal Act (as so substituted and amended) is hereby further amended by repealing so much as relates to excise items 99.75.10b, 99.75.25l, 99.75.30c, 99.75.40d, and 99.75.45e.

(3) The First Schedule to the Tariff Act 1988 is hereby consequentially amended—

(a) By repealing the rates of duty in respect of each Tariff item set out in the Fourth Schedule to this Act, and substituting the rates of duty set out opposite each item:

(b) By repealing footnote 2 relating to Tariff item 2207.20.21 of Chapter 22:

(c) By omitting from footnote 3 to Chapter 22 the expression “36.7c”, and substituting the expression “32.7c”:

(d) By repealing footnote 1 relating to Tariff item 2710.00.09 of Chapter 27:

(e) By repealing footnotes 4, 5, 7, and 8 to Chapter 27:



- (f) By omitting from footnote 2 to Chapter 27 the expression “36.2 cents”, and substituting the expression “32.2 cents”:
  - (g) By omitting from footnote 3 to Chapter 27 the expression “36.7 cents”, and substituting the expression “32.7 cents”:
  - (h) By omitting from footnote 6 to Chapter 27 the expression “23.2 cents”, and substituting the expression “16.2 cents”:
  - (i) By omitting from footnote 3 to Chapter 29 the expression “36.7 cents”, and substituting the expression “32.7 cents”:
  - (j) By omitting from footnote 3 to Chapter 36 the expression “36.7 cents”, and substituting the expression “32.7 cents”:
  - (k) By repealing footnote 1 to Chapter 38:
  - (l) By omitting from footnote 3 to Chapter 38 the expression “36.7 cents”, and substituting the expression “32.7 cents”.
- (4) The Transport Act 1962 is hereby consequentially amended—
- (a) By omitting from section 188 (2) (d) (as substituted by section 2 of the Transport Amendment Act 1986 and amended by the Transport (Apportionment of Excise Duty) Order 1986) the expression “25.3 cents”, and substituting the expression “21.3 cents”:
  - (b) By omitting from section 188 (2) (c) (as so substituted and amended) the expression “25.8 cents”, and substituting the expression “21.8 cents”:
  - (c) By repealing the Third Schedule (as substituted by section 5 (1) of the Customs Amendment Act 1987), and substituting the new Third Schedule set out in the Fifth Schedule to this Act.
- (5) The Customs Amendment Act 1987 is hereby consequentially amended by repealing section 5 and the Third Schedule.
- (6) The Transport (Apportionment of Excise Duty) Order 1986 is hereby revoked.
- (7) This section shall come into force on the 1st day of July 1989.

## PART V

## AMENDMENTS TO SOCIAL SECURITY ACT 1964, ETC.

**27. Sections and Schedules to be read with Social Security Act 1964**—This section, sections 28 to 37 of this Act, and the Sixth to Eighth Schedules to this Act shall be read together with and deemed part of the Social Security Act 1964 (in those sections and Schedules referred to as the principal Act).

**28. Costs incurred by Authority**—The principal Act is hereby amended by inserting, after section 12o, the following section:

“12oA. Where an appeal is allowed in whole or in part the Authority, if it considers it appropriate, may require the Department to pay a sum fixed by the Authority to cover all or part of the costs incurred by the Authority in hearing and determining the appeal.”

**29. Rates of national superannuation**—(1) The principal Act is hereby amended by repealing sections 15 and 16, and substituting the following section:

“15. (1) The rate of national superannuation payable to any person shall be the appropriate rate specified in the Twenty-fourth Schedule to this Act.

“(2) A married person whose spouse is not entitled to receive national superannuation may elect to receive the appropriate rate specified in either clause 1 or clause 2 of the Twenty-fourth Schedule to this Act.

“(3) A person who has made an election under subsection (2) of this section may at any time change that election; and any such change shall take effect on the first pay day after the date on which the Department is notified of the change.”

(2) The principal Act is hereby amended by adding the Twenty-fourth Schedule set out in the Sixth Schedule to this Act.

(3) The following enactments are hereby consequentially repealed:

(a) Section 4 of the Social Security Amendment Act 1986:

(b) The Social Security Amendment Act 1988.

(4) The Social Security (National Superannuation) Order (No. 2) 1988 (S.R. 1988/285) is hereby revoked.

(5) This section and the Sixth Schedule to this Act shall come into force on the 1st day of April 1989.

**30. Rates of benefits, etc., may be increased by Order in Council**—(1) Section 61H(1)(b) of the principal Act (as substituted by section 18(1) of the Social Security Amendment Act (No. 2) 1988) is hereby amended by omitting the words “and Twenty-third”, and substituting the words “Twenty-third, Twenty-fourth, and Twenty-fifth”.

(2) This section shall come into force on the 1st day of April 1989.

**31. Unemployment benefits**—(1) Section 58(1) of the principal Act is hereby amended by repealing paragraph (b), and substituting the following paragraph:

“(b) Is capable of undertaking and is willing to undertake suitable work; and”.

(2) Section 4 of the Social Security Amendment Act 1981 is hereby consequentially repealed.

(3) This section shall come into force on the 1st day of October 1989.

**32. Rates of unemployment benefits**—Section 59 of the principal Act is hereby amended by adding the following subsections:

“(4) For the purposes of this section and of the Ninth Schedule to this Act, an unmarried beneficiary of or over the age of 16 years and under the age of 18 years, without dependent children, shall be regarded as having attained the age of 18 years if the Director-General is satisfied that—

“(a) The beneficiary is not living with his or her parents and is not being financially supported by his or her parents or any other person; and

“(b) The beneficiary cannot reasonably be expected to be financially dependent on his or her parents or any other person—

“(i) Because there has been a breakdown in the beneficiary’s relationship with his or her parents; or

“(ii) Because the beneficiary’s parents are absent or are unable to financially support the beneficiary; or

“(iii) Because the beneficiary has moved from his or her parents’ home to another area where there are better prospects of employment or training; or

“(iv) Because the beneficiary has not lived with or been financially supported by his or her parents during the 6 months immediately before becoming

entitled to unemployment benefit and has been in employment during all of that period; or

“(v) For any other good and sufficient reason.

“(5) For the purposes of subsection (4) of this section, ‘parents’ means the parents or guardian or other person who had the care of the beneficiary most recently before the beneficiary attained the age of 16 years; but does not include the Director-General acting in his or her official capacity.”

**33. New sections inserted**—(1) The principal Act is hereby amended by inserting, after section 60, the following heading and sections:

*“Training Benefits*

“60A. **Training benefits**—Every person who is of or over the age of 16 years and who is not a full-time student shall be entitled to a training benefit under this Part of this Act if the person—

“(a) Has resided continuously in New Zealand for not less than 12 months at any time; and

“(b) Is engaged full time in an employment-related training programme approved by the Director-General for the purposes of this section.

“60B. **Rates of training benefits**—(1) The rate of training benefit payable to any beneficiary shall be the appropriate rate specified in the Ninth Schedule to this Act.

“(2) A married person whose income, when combined with the income of his or her spouse, would cause the weekly amount of benefit payable to that person calculated under clause 1 of the Ninth Schedule to this Act to abate to less than the amount specified in clause 3 of that Schedule shall be paid the special rate of benefit specified in the said clause 3.

“(3) For the purposes of this section and of the Ninth Schedule to this Act, an unmarried beneficiary of or over the age of 16 years and under the age of 18 years, without dependent children, shall be regarded as having attained the age of 18 years if the Director-General is satisfied that—

“(a) The beneficiary is not living with his or her parents and is not being financially supported by his or her parents or any other person; and

“(b) The beneficiary cannot reasonably be expected to be financially dependent on his or her parents or any other person—

“(i) Because there has been a breakdown in the beneficiary’s relationship with his or her parents; or

“(ii) Because the beneficiary’s parents are absent or are unable to financially support the beneficiary; or

“(iii) Because the beneficiary has moved from his or her parents’ home to another area where there are better prospects of employment or training; or

“(iv) Because the beneficiary has not lived with or been financially supported by his or her parents during the 6 months immediately before becoming entitled to a training benefit and has been in employment during all of that period; or

“(v) For any other good and sufficient reason.

“(4) For the purposes of subsection (3) of this section, ‘parents’ means the parents or guardian or other person who had the care of the beneficiary most recently before the beneficiary attained the age of 16 years; but does not include the Director-General acting in his or her official capacity.

**“60c. Period for which training benefit payable—**  
(1) Unless the beneficiary becomes entitled to receive some other benefit and so long as the beneficiary satisfies the conditions prescribed in section 60A of this Act, a training benefit—

“(a) Shall continue to be payable for such period not exceeding 26 weeks as the Director-General determines; and

“(b) May from time to time be renewed for such further period not exceeding 26 weeks as the Director-General determines.

“(2) If any person, while in receipt of a training benefit, becomes temporarily incapacitated for training through sickness, he or she may be granted a sickness benefit instead of the training benefit; and in any such case the sickness benefit shall be computed as if the training benefit previously payable were earnings of the beneficiary.”

(2) This section shall come into force on the 1st day of October 1989.

**34. Telephone-service-rental allowance—**(1) The principal Act is hereby amended by repealing section 69A, and substituting the following section:

“69A. (1) Subject to the provisions of this section, a person shall be entitled to receive from the Director-General a

telephone-service-rental allowance if the person is for the time being the lessee of a telephone service in respect of the person's principal place of residence and is in receipt of—

- “(a) An invalid's, widow's, or related emergency benefit payable under section 61 of this Act; or
- “(b) A miner's benefit or a miner's widow's benefit, if the income of the beneficiary or the income of the spouse of the beneficiary is such that it would not prevent the payment of an invalid's benefit under this Part of this Act; or
- “(c) A domestic purposes benefit, sickness benefit, or emergency benefit payable under section 61 of this Act (other than any emergency benefit referred to in paragraph (a) or paragraph (d) of this subsection), if the benefit is, in the opinion of the Director-General, likely to continue for a period of more than 26 weeks; or
- “(d) An emergency benefit payable under section 61 of this Act, if the person is over the age of 60 years but is not entitled to receive national superannuation, and the benefit is, in the opinion of the Director-General, likely to continue for a period of more than 26 weeks; or
- “(e) A war veteran's allowance, war service pension, economic pension, or wife's pension granted under the War Pensions Act 1954; or
- “(f) A war veteran's allowance gratuity granted under the War Pensions Act 1954, or a war service pension continued by instalments under section 66j or section 66k of that Act.

“(2) The rate of the allowance payable under this section shall be the rate specified in the Twenty-fifth Schedule to this Act.

“(3) An allowance shall not be payable to any person under this section in respect of more than one lease of a telephone service.

“(4) If 2 or more persons are entitled to an allowance under this section by virtue of being joint lessees of a telephone service, the Director-General shall decide which one of those persons is to receive the allowance and may at any time review that decision.

“(5) A telephone-service-rental allowance shall first become payable from—

- “(a) The date on which the applicant becomes entitled to receive the allowance; or

“(b) The date on which an application for the allowance is received by the Director-General—  
whichever is later.”

(2) The principal Act is hereby amended by adding the Twenty-fifth Schedule set out in the Seventh Schedule to this Act.

(3) The following enactments are hereby consequentially repealed:

(a) Section 11 of the Social Security Amendment Act 1973:

(b) Section 17 of the Social Security Amendment Act 1976:

(c) Section 19 of the Social Security Amendment Act 1978.

(4) This section and the Seventh Schedule to this Act shall come into force on the 1st day of July 1989.

(5) Every person who, on the 30th day of June 1989, was properly receiving a telephone-rental concession under section 69A of the principal Act (as it then existed) shall be entitled, from that date, to receive a telephone-service-rental allowance under section 69A of the principal Act (as substituted by subsection (1) of this section) while the person continues to be entitled to receive the allowance under the said section 69A (as so substituted).

**35. Inserting references to training benefit**—(1) Section 61E (1) of the principal Act (as substituted by section 24 (1) of the Social Security Amendment Act 1987) is hereby amended by inserting in paragraph (a) of the definition of the term “beneficiary”, after the word “sickness,”, the word “training,”.

(2) Section 69C (1) (a) of the principal Act (as substituted by section 15 (1) of the Social Security Amendment Act (No. 2) 1985) is hereby amended by inserting, after the words “domestic purposes,”, the word “training,”.

(3) Section 69D (1) of the principal Act (as inserted by section 15 of the Social Security Amendment Act 1986) is hereby amended by inserting, after paragraph (d), the following paragraph:

“(da) A training benefit:”.

(4) Section 77 of the principal Act (as substituted by section 2 (1) of the Social Security Amendment Act 1985) is hereby amended—

(a) By inserting in subsection (3), after the word “sickness,”, the word “training,”:

(b) By inserting in subsection (5), after the word “sickness,”, the word “training,”.

**36. New Schedules substituted**—(1) The principal Act is hereby amended by repealing the Third, Sixth, Eighth, Ninth, Sixteenth, and Seventeenth Schedules (as substituted by section 18 (1) of the Social Security Amendment Act 1986), and substituting the Third, Sixth, Eighth, Ninth, Sixteenth, and Seventeenth Schedules set out in the Eighth Schedule to this Act.

(2) The following enactments are hereby consequentially repealed:

(a) Section 18 of, and the First Schedule to, the Social Security Amendment Act 1986:

(b) Section 12 (3) of the Social Security Amendment Act 1987:

(c) Section 24 of the Social Security Amendment Act (No. 2) 1988.

(3) The Social Security (Rates of Benefits) Order 1988 (S.R. 1988/159) is hereby amended by revoking so much of the Schedule as relates to the Third, Sixth, Eighth, Ninth, Sixteenth, and Seventeenth Schedules to the principal Act.

(4) This section and the Eighth Schedule to this Act shall come into force on the 1st day of April 1989.

**37. Amending Twentieth Schedule**—(1) Clause 1 of the Twentieth Schedule to the principal Act (as substituted by section 29 (1) of the Social Security Amendment Act 1987) is hereby amended by omitting from paragraph (b) of the definition of the term “exempt income” the expression “clause 1 (g)”, and substituting the expression “clause 1 (h)”.

(2) This section shall come into force on the 1st day of April 1989.

**38. Amending Income Tax Act 1976**—(1) Section 2 of the Income Tax Act 1976 is hereby amended by inserting in the definition of the term “income-tested benefit” (as inserted by section 2 (2) of the Income Tax Amendment Act (No. 2) 1986)—

(a) After the words “sickness benefit,”, the words “training benefit,”:

(b) After the expression “61C,”, the expression “69A,”.

(2) Section 336A of the Income Tax Act 1976 (as inserted by section 17 (1) of the Income Tax Amendment Act 1984) is hereby amended by omitting from the definition of the term “national superannuitant” the words “in accordance with section 16 of”, and substituting the words “at a rate specified in clause 2 of the Twenty-fourth Schedule to”.



(3) This section shall come into force on the 1st day of April 1989.

**39. Order validated and confirmed**—(1) As required by section 61H of the Social Security Act 1964, the Social Security (Rates of Benefits) Order (No. 2) 1988 (S.R. 1988/284) is hereby validated and confirmed.

(2) Section 4 of the Finance Act (No. 2) 1988 is hereby repealed.

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## SCHEDULES

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### FIRST SCHEDULE

#### EXCISE DUTIES

Section 25 (1)

Excise item Number	Goods	Unit	Rates of Duty
<b>99.80.00j</b>	Motorcars and other motor vehicles, assembled, principally designed for the transport of persons (other than public-transport type passenger motor vehicles of Tariff heading 87.02), including station wagons and racing cars, and motor vehicles for the transport of goods, having a gross vehicle weight not exceeding 3,500 kg, irrespective of engine capacity or motive power which, if imported, would be classified within Tariff item 8703.21.19, 8703.22.09, 8703.23.09, 8703.24.09, 8703.31.09, 8703.32.09, 8703.33.09, 8703.90.09, 8704.21.11, 8704.31.11 or 8704.90.11		7.5

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Section 25 (2)

SECOND SCHEDULE

AMENDMENTS TO FIRST SCHEDULE OF TARIFF ACT 1988

Rates of Duty	
Normal Tariff	Preferential Tariff
52.5 <sup>1</sup>	AU 17.5 <sup>1</sup>
7/89 47.5 <sup>1</sup>	7/89 12.5 <sup>1</sup>
1/90 42.5 <sup>1</sup>	1/90 7.5 <sup>1</sup>
	CA 30.83 <sup>1</sup>
	7/89 25.83 <sup>1</sup>
	1/90 20.83 <sup>1</sup>
	GB 27.5 <sup>1</sup>
	LLDC 17.5 <sup>1</sup>
	7/89 12.5 <sup>1</sup>
	1/90 7.5 <sup>1</sup>
	Pac 17.5 <sup>1</sup>
	7/89 12.5 <sup>1</sup>
	1/90 7.5 <sup>1</sup>

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Section 26 (1)

THIRD SCHEDULE  
EXCISE DUTIES

Excise item Number	Goods	Unit	Rates of Duty
<b>99.75</b>	<b>Fuels:</b>		
99.75.15c	- Motor spirit with a Research Octane No. (RON) less than 92 (regular grade) which, if imported, would be classified within Tariff item 2710.00.11, 2710.00.25 or 2710.00.29	per ℓ	32.2¢
99.75.20k	- Motor spirit derived from ethanol, petroleum or methanol which, if imported, would be classified within Tariff item 2207.20.29, 2710.00.19, 2710.00.31, 2710.00.39, 3606.10.11, 3606.10.19 or 3823.90.29	per ℓ	32.7¢
99.75.35H	- Automotive diesel which, if imported, would be classified within Tariff item 2710.00.63	per ℓ	16.2¢
99.75.50A	- Natural gas which, if imported, would be classified within Tariff item 2711.21.00, when compressed by a natural gas fuelling facility for use as a motor vehicle fuel	per gigajoule	\$3.17
99.75.60j	- Liquefied petroleum gas which, if imported, would be classified within Tariff item 2711.12.00, 2711.13.00 or 2711.14.01	per ℓ	8.40¢
99.75.65k	- Methanol when declared for use solely as racing fuel and which, if imported, would be classified within Tariff item 2905.11.09	per ℓ	32.7¢

Section 26 (3) (a)

FOURTH SCHEDULE  
AMENDMENTS TO FIRST SCHEDULE OF TARIFF ACT 1988

Number	Rates of Duty	
	Normal Tariff	Preferential Tariff
2207.20.21	Free	Free
2710.00.09	Free	Free
2710.00.11	32.2 <sup>2</sup>	32.2 <sup>2</sup>
2710.00.19	32.7 <sup>3</sup>	32.7 <sup>3</sup>
2710.00.25	<i>per l</i> 25 <i>plus</i> 29.37¢ <sup>2</sup> or ◆	AU 32.2¢ <sup>2</sup> CA 20 <i>plus</i> 29.37¢ <sup>2</sup> or ◆ LLDC 32.2¢ <sup>2</sup> Pac 32.2¢ <sup>2</sup>
2710.00.29	32.67¢ <sup>2</sup>	CA 32.01¢ <sup>2</sup>
2710.00.31	<i>per l</i> 25 <i>plus</i> 29.87¢ <sup>3</sup> or ◆	AU 32.7¢ <sup>3</sup> CA 20 <i>plus</i> 29.87¢ <sup>3</sup> or ◆ LLDC 32.7¢ <sup>3</sup> Pac 32.7¢ <sup>3</sup>
2710.00.39	<i>per l</i> 33.17¢ <sup>3</sup>	CA 32.51¢ <sup>3</sup>
2710.00.45	Free	Free
2710.00.47	Free	Free
2710.00.53	<i>per l</i> 25.5	AU Free CA 20 LDC 20 LLDC Free PAC Free
2710.00.55	<i>per l</i> 25.5	AU Free CA 20 LDC 20 LLDC Free PAC Free
2710.00.63	<i>per l</i> 16.2	..
2710.00.65	Free	..
2710.00.69	Free	..
2710.00.73	Free	..
2710.00.99	Free	Free
2905.11.09	<i>per l</i> 32.7 <sup>3</sup>	..

FOURTH SCHEDULE—*continued*  
 AMENDMENTS TO FIRST SCHEDULE OF TARIFF ACT 1988—*continued*

Number	Rates of Duty	
	Normal Tariff	Preferential Tariff
3606.10.11	<i>per l</i> 25 <i>plus</i> 29.87¢ <sup>3</sup> or ♦	AU 32.7¢ <sup>3</sup> CA 20 <i>plus</i> 29.87¢ <sup>3</sup> or ♦ LDC 20 <i>plus</i> 29.87¢ <sup>3</sup> or ♦ LLDC 32.7¢ <sup>3</sup> Pac 32.7¢ <sup>3</sup>
3606.10.19	<i>per l</i> 33.17¢ <sup>3</sup>	32.51¢ <sup>3</sup>
3823.90.21	Free	Free
3823.90.29	<i>per l</i> 32.7¢ <sup>3</sup>	..

Section 26 (4) (c)

## FIFTH SCHEDULE

## NEW THIRD SCHEDULE TO TRANSPORT ACT 1962

## "THIRD SCHEDULE

Section 189 (7), (8), (9)

## PART I

## REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX

Column 1	Column 2
Use of Motor Spirits Entitling Refund of Excise Duty and Goods and Services Tax	Amount of Refund per Litre of Motor Spirits Payable from National Roads Fund
	c
1. As fuel in an exempted vehicle ..	11.14
2. As fuel in a licensed vehicle ..	11.14
3. As fuel in a commercial vessel ..	11.14
4. For commercial purposes otherwise than as fuel in any motor vehicle, vessel, or aircraft	11.14

## "PART II

## "REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX ON COMPRESSED NATURAL GAS

Column 1	Column 2
Use of Compressed Natural Gas Entitling Refund of Excise Duty and Goods and Services Tax	Amount of Refund per Gigajoule of Compressed Natural Gas
	c
1. As fuel in an exempted vehicle ..	3.24
2. As fuel in a licensed vehicle ..	3.24
3. For commercial purposes otherwise than as fuel in any vehicle	3.24

## "PART III

## "REFUNDS OF EXCISE DUTY AND GOODS AND SERVICES TAX ON LIQUEFIED PETROLEUM GAS

Column 1	Column 2
Use of Liquefied Petroleum Gas Entitling Refund of Excise Duty and Goods and Services Tax	Amount of Refund
	c
1. As fuel in an exempted vehicle ..	8.58 cents per litre.
2. As fuel in a licensed vehicle ..	8.58 cents per litre.
3. For commercial purposes otherwise than as fuel in any vehicle	8.58 cents per litre."

## SIXTH SCHEDULE

Section 29 (2)

NEW TWENTY-FOURTH SCHEDULE TO PRINCIPAL ACT  
(Effective on and after 1 April 1989)

## "TWENTY-FOURTH SCHEDULE

Section 15

## RATES OF NATIONAL SUPERANNUATION

(The following rates are before deduction of tax)

1. (a) To an unmarried person \$10,095.28 a year (\$194.14 a week).
  - (b) To a married person \$8,337.16 a year (\$160.33 a week).
  - (c) To a married person who was entitled to receive national superannuation on the 10th day of October 1988 and whose spouse, on that date, was not and still is not either entitled to receive national superannuation or receiving, in his or her own right, a benefit under Part I of this Act or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$9,562.28 a year (\$183.89 a week) or the rate for the time being specified in paragraph (b) of this clause, whichever is greater.
  2. Alternative rate for a married person whose spouse is not entitled to receive national superannuation—
    - (a) To a married person with 1 or more dependent children \$16,674.32 a year (\$320.66 a week) diminished by 30¢ for every complete \$1 of the total annual income of that person and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
    - (b) To a married person without dependent children \$16,674.32 a year (\$320.66 a week) diminished by 30¢ for every complete \$1 of the total annual income of that person and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year."
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Section 34 (2) SEVENTH SCHEDULE  
 NEW TWENTY-FIFTH SCHEDULE TO PRINCIPAL ACT  
*(Effective on and after 1 July 1989)*

Section 69A "TWENTY-FIFTH SCHEDULE  
 RATE OF TELEPHONE-SERVICE-RENTAL ALLOWANCE

Telephone-service-rental allowance \$3.52 a week."

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Section 36 (1) EIGHTH SCHEDULE  
 NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
 SCHEDULES TO PRINCIPAL ACT  
*(Effective on and after 1 April 1989)*

Sections 21, 24 "THIRD SCHEDULE  
 RATES OF WIDOWS' BENEFITS

1. (a) To a beneficiary with 1 dependent child \$10,973.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (b) To a beneficiary with 2 or more dependent children \$11,376.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year:

Provided that in computing for the purposes of this clause the income of a widow, the Director-General may, in his or her discretion, disregard as income some or all of that part of the widow's personal earnings (not exceeding \$20 a week) used to meet the cost of placing a dependent child or children of the beneficiary in a day care centre registered under the Child Care Centre Regulations 1985 or in any other day care facility approved by the Director-General for the purpose.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“THIRD SCHEDULE—*continued*”RATES OF WIDOWS’ BENEFITS—*continued*

2. To a beneficiary without dependent children \$8,065.72 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

## “SIXTH SCHEDULE

Sections 42, 43

## RATES OF INVALIDS’ BENEFITS

1. (a) To an unmarried beneficiary under the age of 18 years without dependent children \$6,526.52 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (b) To any other unmarried beneficiary without dependent children \$8,065.72 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (c) To an unmarried beneficiary with 1 dependent child \$10,973.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“SIXTH SCHEDULE—*continued*”RATES OF INVALIDS' BENEFITS—*continued*

- (d) To an unmarried beneficiary with 2 or more dependent children \$11,376.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (e) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,339.84 a year, diminished by 15¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 35¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (f) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,721.52 a year, diminished by 15¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 35¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (g) To a married beneficiary with 1 or more dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,339.84 a year, increased by \$6,339.84 a year in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“SIXTH SCHEDULE—*continued*”RATES OF INVALIDS’ BENEFITS—*continued*

(h) To a married beneficiary without dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran’s allowance, or war service pension under the War Pensions Act 1954 \$6,721.52 a year, increased by \$6,721.52 a year in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

(i) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$6,339.84 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

(j) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$6,721.52 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year:

Provided that, in computing the income of any beneficiary for the purpose of this Schedule, the Director-General shall—

- (a) Disregard that part of the beneficiary’s income (not exceeding \$20 a week) earned by the beneficiary’s own efforts; and
- (b) Disregard all of the income of a totally blind beneficiary earned by the beneficiary’s own efforts:

Provided also that the rates shall be reduced by the amount of any family benefit payable under Part I of this Act in respect of the beneficiary.

2. Maximum amount from all sources where subsidy paid on earnings of blind invalid, in every case \$9,633.52 a year, increased by \$1,344.20 a year if the beneficiary is an unmarried person.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*

Section 55

## "EIGHTH SCHEDULE

## RATES OF SICKNESS BENEFITS

1. (a) To an unmarried beneficiary under the age of 18 years without dependent children \$125.51 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (b) To any other unmarried beneficiary without dependent children \$155.11 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (c) To an unmarried beneficiary with 1 dependent child \$211.03 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (d) To an unmarried beneficiary with 2 or more dependent children \$218.78 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (e) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$121.92 a week, diminished by 15¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 35¢ for every complete \$1 of such income in excess of \$80 a week.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“EIGHTH SCHEDULE—*continued*”RATES OF SICKNESS BENEFITS—*continued*

- (f) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$129.26 a week, diminished by 15¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 35¢ for every complete \$1 of such income in excess of \$80 a week.
- (g) To a married beneficiary with 1 or more dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$121.92 a week, increased by \$121.92 a week in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (h) To a married beneficiary without dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$129.26 a week, increased by \$129.26 a week in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (i) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$121.92 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“EIGHTH SCHEDULE—*continued*”RATES OF SICKNESS BENEFITS—*continued*

(j) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$129.26 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week:

Provided that the rates shall be reduced by the amount of any family benefit payable under Part I of this Act in respect of the beneficiary.

2. Maximum increase in respect of a housekeeper \$103.41 a week.

Sections 59, 60B

## “NINTH SCHEDULE

MAXIMUM RATES OF UNEMPLOYMENT BENEFITS AND RATES OF TRAINING  
BENEFITS

1. (a) (i) To an unmarried beneficiary under the age of 18 years without dependent children who—
  - (A) On the 31st day of December 1988 was entitled to receive an unemployment, invalid's, sickness, or domestic purposes benefit, or was entitled to receive a training allowance by virtue of enrolment in an access training scheme recognised by the Director-General for the purposes of this paragraph; and
  - (B) Has not since that date ceased being entitled to receive such a benefit or allowance, otherwise than as a result of the temporary suspension of an unemployment benefit
 \$108.63 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“NINTH SCHEDULE—*continued*”MAXIMUM RATES OF UNEMPLOYMENT BENEFITS AND RATES OF TRAINING  
BENEFITS—*continued*

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|--|---|
| (ii) To any other unmarried beneficiary under the age of 18 years without dependent children                                     | \$82.34 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.  |
| (iii) To any other unmarried beneficiary of or over the age of 18 years and under the age of 20 years without dependent children | \$109.79 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week. |
| (b) To any other unmarried beneficiary without dependent children  | \$137.24 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week. |
| (c) To an unmarried beneficiary with 1 dependent child   | \$211.03 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week. |
| (d) To an unmarried beneficiary with 2 or more dependent children  | \$218.78 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week. |



EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“NINTH SCHEDULE—*continued*”MAXIMUM RATES OF UNEMPLOYMENT BENEFITS AND RATES OF TRAINING  
BENEFITS—*continued*

(e) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$121.92 a week, diminished by 15¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 35¢ for every complete \$1 of such income in excess of \$80 a week.

(f) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$105.65 a week, diminished by 15¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 35¢ for every complete \$1 of such income in excess of \$80 a week.

(g) To a married beneficiary with 1 or more dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$121.92 a week, increased by \$121.92 a week in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.

(h) To a married beneficiary without dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$105.65 a week, increased by \$105.65 a week in respect of his or her spouse, the total rate to be diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“NINTH SCHEDULE—*continued*”MAXIMUM RATES OF UNEMPLOYMENT BENEFITS AND RATES OF TRAINING  
BENEFITS—*continued*

- (i) To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$121.92 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$60 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
- (j) To a married beneficiary without dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$105.65 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary and his or her spouse in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week:
- Provided that the rates shall be reduced by the amount of any family benefit payable under Part I of this Act in respect of the beneficiary.
2. Maximum increase in respect of a housekeeper \$103.41 a week.
  3. Special rate of training benefit for a married beneficiary whose benefit calculated under clause 1 would abate to less than \$44.84 because of the combined income of the beneficiary and his or her spouse \$44.84 a week, diminished by 30¢ for every complete \$1 of the total weekly income of the beneficiary in excess of \$50 a week but not in excess of \$80 a week, and by 70¢ for every complete \$1 of such income in excess of \$80 a week.
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EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*

Sections 27B, 27C, 27H

## "SIXTEENTH SCHEDULE

## RATES OF DOMESTIC PURPOSES BENEFITS

1. (a) To a beneficiary with 1 dependent child \$10,973.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
- (b) To a beneficiary with 2 or more dependent children \$11,376.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year:  

Provided that in computing for the purposes of this clause the income of a solo parent the Director-General may, in his or her discretion, disregard as income some or all of that part of the solo parent's personal earnings (not exceeding \$20 a week) used to meet the cost of placing a dependent child or children of the beneficiary in a day care centre registered under the Child Care Centre Regulations 1985 or in any other day care facility approved by the Director-General for the purpose.
2. To a beneficiary without any dependent children \$8,065.72 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“SIXTEENTH SCHEDULE—*continued*”RATES OF DOMESTIC PURPOSES BENEFITS—*continued*

3. Amount by which benefit is to be reduced under section 27H (1A)      In respect of each child whose other parent has not been identified in law, the maximum annual amount of family support for the time being payable in respect of each child after the first under the Income Tax Act 1976.
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EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*

Sections 27C, 27H

## “SEVENTEENTH SCHEDULE

## RATES OF DOMESTIC PURPOSES BENEFITS

1. To an unmarried beneficiary under the age of 18 years without dependent children \$6,526.52 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
2. To any other unmarried beneficiary without dependent children \$8,065.72 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
3. To an unmarried beneficiary with 1 dependent child \$10,973.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
4. To an unmarried beneficiary with 2 or more dependent children \$11,376.56 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“SEVENTEENTH SCHEDULE—*continued*”RATES OF DOMESTIC PURPOSES BENEFITS—*continued*

5. To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,339.84 a year, diminished by 15¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 35¢ for every complete \$1 of such income in excess of \$4,160 a year.
6. To a married beneficiary without dependent children whose spouse is granted, in his or her own right, a benefit (other than national superannuation) under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,721.52 a year, diminished by 15¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 35¢ for every complete \$1 of such income in excess of \$4,160 a year.
7. To a married beneficiary with 1 or more dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,339.84 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
8. To a married beneficiary without dependent children whose spouse is not granted, in his or her own right, a benefit under Part I of this Act, or an economic pension, war veteran's allowance, or war service pension under the War Pensions Act 1954 \$6,721.52 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.

EIGHTH SCHEDULE—*continued*NEW THIRD, SIXTH, EIGHTH, NINTH, SIXTEENTH, AND SEVENTEENTH  
SCHEDULES TO PRINCIPAL ACT—*continued*“SEVENTEENTH SCHEDULE—*continued*”RATES OF DOMESTIC PURPOSES BENEFITS—*continued*

9. To a married beneficiary with 1 or more dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$6,339.84 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$3,120 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
10. To a married beneficiary without dependent children whose spouse is granted, in his or her own right, national superannuation under Part I of this Act \$6,721.52 a year, diminished by 30¢ for every complete \$1 of the total annual income of the beneficiary and his or her spouse in excess of \$2,600 a year but not in excess of \$4,160 a year, and by 70¢ for every complete \$1 of such income in excess of \$4,160 a year.
11. Notwithstanding anything in clauses 7 to 10 of this Schedule, the rate of the domestic purposes benefit paid to a beneficiary under any provision of those clauses shall not be less than the aggregate of the rates of domestic purposes benefits that would be payable if the beneficiary and the spouse of the beneficiary were both entitled to receive a domestic purposes benefit; but the rate of benefit payable by virtue of this clause shall not exceed \$6,721.52 a year in respect of a benefit paid under clause 8 or clause 10 of this Schedule, and \$6,339.84 a year in respect of a benefit paid under clause 7 or clause 9 of this Schedule.”

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This Act is administered in the Treasury.

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