

Taxation (Annual Rates of Income Tax 2005–06) Act 2005

Public Act2005 No 120Date of assent21 December 2005Commencementsee section 2

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Taxation (Annual Rates of Income Tax 2005–06) Act 2005.

2 Commencement

This Act comes into force on the day on which it receives the Royal assent.

3 Rates of income tax for 2005–06 tax year

- (1) Income tax imposed by section BB 1 of the Income Tax Act 2004 must, for the 2005–06 tax year, be paid at the basic rates specified in Schedule 1 of that Act.
- (2) The Taxation (Annual Rates of Income Tax 2004–05) Act 2004 is repealed.

Legislative history

13 December 2005	Divided from Taxation (Annual Rates and Urgent Measures) Bill (Bill 1–2), third reading
21 December 2005	Royal assent

This Act is administered in the Inland Revenue Department.